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INDEX TO THE CIRCULAR ORDERS

OF THE

BOARD OF REVENUE, LOWER PROVINCES,

FOR 1890 AND 1891.

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Of the Excise Department of a Sub-divisional Office to be part of Collector's regular—of a sub-division and by an Excise Deputy Collector quarterly or oftener	January 1891	13	24-25
Of spirit depôts by Sub-divisional Officers and periods for such—by them and note of such—to be made in the—register	July ,,	7	92
Questions for use of officers on—of Stamp Department of Collectorate added to those in Appendix B of the Stamp Manual, 1889	August ,,	8	99
Inspection Reports—*Vide* "Reports."			
Inspector(s)—			
Appointment of two Deputy Collectors as First and Second—of Excise, and Excise Officers hitherto styled— to be designated Sub—	June ,,	6	76
Inspection Manual, 1891—*Vide* "Manual."			
Inspection of Offices—			
Insertion of a rule as rule 13A in section VI(*b*), Tours, on page 20 of the Revenue Officers' Manual, 1888, regarding—by Collector and Commissioner ...	November 1890	3	175
Attention of Revenue Officers drawn to the observations made by Government in its Resolution on the Land Revenue Report for 1890-91 regarding inspection by Collectors of their own offices	,, 1891	10	154
Deputy Collectors should inspect the offices in their charge as often as possible	,, ,,	10	154
Rules laid down by Government for inspection of offices—*Vide* "Tours."			
Inspection of Treasury—			
Collector is not required to verify the cash balance at the time he inspects his treasury	August ,,	1	95
In a ward's estate—*Vide* "Treasury, Inspection of—."			
Inspection Order Book—			
Attention of Revenue Officers drawn to rule 19, section V(*b*), page 16, and rules 19 and 20 of the Revenue Officers' Manual, 1888, regarding the maintenance of an—	November ,,	13	155
Jagganath Road, Puri—			
Exemption of the side lands of the—from the operation of the Cess Act—*Vide* "Cess Manual, 1888."			

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Kanungos—			
To be styled "Superintendents of Distilleries" ...	June 1891	2	73
Khurda Road, Puri—			
Exemption of the side lands of the—from the operation of the Cess Act—*Vide* "Cess Manual, 1888."			
Khus-khus Tatties—			
Insertion of a rule as rule 21A, section XXIX of the Revenue Officers' Manual regarding the use of —in Bihar and Chota Nagpur Divisions only ...	„ 1890	6	122
Land Acquisition Manual, 1890—*Vide* "Manual."			
Land Acquisition Proceedings—			
Completion of—to be communicated to Land Registration Deputy Collector for making entries in Register B, Part II, and for noting in the General Registers A and B	November 1891	8	150
Landholding and Commercial Speculation—			
Rules regarding the connection of public servants with —*Vide* "Public Servants."			
Landlord's Fees—			
Attention of district officers drawn to the Government notification of the 3rd November 1891, published at page 948, Part I of the *Calcutta Gazette* of the 4th idem, directing the remittance of—under section 12 of the Tenancy Act to officers in other districts by money-orders, and the payment of commission fees from the permanent advance ...	December „	5	163
Land Registration Manual, 1889—*Vide* "Manual."			
Land Revenue—			
Rule for payment of—in a district treasury ...	January 1890	1	1-2
Land Revenue, Payment of—			
All defaults in—be entered in Register No. 8, and cases in which sales actually take place be subsequently transferred to Register No. 19	August 1891	9	101
Sealed bags deposited for—should always be opened and the amounts credited within the year ...	September „	10	119
Land Revenue Report—			
Attention of Revenue Officers drawn to the observations made by Government in its resolution on the —for 1890-91 regarding the realization of Government demands by imprisonments	November „	10	154

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Land Revenue Report—*concld.*			
Attention of Revenue Officers drawn to the observations made by Government in its resolution on the—for 1890-91 regarding inspection by Collectors of their own offices	November 1891	10	154
Instructions for preparation of statistics for— ...	December ,,	9	166-67
Lands taken for public purposes—			
Notes of—to be made in Registers A and B prescribed by the Land Registration Act	November ,,	7	150
Lapsed deposits—			
Claims of proprietors to refund of surplus sale proceeds of their estates carried to the credit of Government as—are not to be rejected on the ground of limitation	June ,,	5	75-76
Procedure laid down in respect of—which are surplus proceeds of estates sold for arrears of revenue and other demands due to Government should also apply in the case of refund of certain revenue deposits which have been credited to Government ...	September ,,	6	117-18
Law Reports—			
Substitution of a rule as rule 7, section XXVIII, page 66, and in Section IX, Chapter VII, page 135 of the Revenue Officers' Manual, and the Board's Rules, respectively, regarding the custody of Indian—in each Collectorate	June 1890	12	125
Leave and Pension allowances—			
Of Butwara Deputy Collectors and their establishments —*Vide* "Allowances"			
Levy of revised cesses—			
Vide "Revaluation."			
Letters received and issued, Registers of—			
Vide "Registers."			
Licenses to prospect for metals on Government waste lands in Bengal—			
General rules for—*Vide* "Rules, &c."			
License(s)—			
A previous—holder on obtaining a new—must surrender his old—, a note of the old—being made on the new—, no note being necessary in the case of a new—holder	May 1891	5	59
Form of combined—for sale of country spirit and rum and imported liquors prescribed for general use ...	October	1	123
Revised form of—for vend of Court-fee stamps—*Vide* Forms."			

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List of districts—			
Murshidabad and Nadia and their sub-divisions added to the—given in the sub-rule framed by the High Court under clause 1, section 20 of the Court-fees Act VII of 1870. Additions made accordingly to Stamp Manual, 1889	July 1890	7	132-33
List of estates in arrears—			
District officers should see that prompt action is taken in preparing the—after each kist and in taking steps towards the sale of defaulting estates ...	September 1891	11	119
Management of estates—			
Addition of a new section X after Section IX, page 72 of Part I of the Wards' Manual, 1888, regarding the—by Collectors under Act VIII of 1890 ...	July "	6	88-89
Addition of a note to rule 3, section I, page 35 of Part I of the Wards' Manual, 1888, regarding the—by Collectors under Act VIII of 1890 ...			
Manager(s)—			
Form of security bond to be executed by a—of Court of Wards—*Vide* "Security Bond."			
Security deposit of a—under Court of Wards—*Vide* "Security Deposit."			
Addition of rule 7B in Section VIII(A), page 55 of the Wards' Manual, regarding the salaries and travelling allowances to be drawn by officers employed as—both of Wards' and Government estates	January "	8	15
Under the Court of Wards—is required to pay a fee under section XXI, Act VII (B.C.) of 1888, page 10 of the Certificate Procedure Code, for inspecting a Certificate Register	February "	1	31
Under the Court of Wards—is to be treated as a private individual, not as a Government servant, for the purposes of rule 29, section VIII, page 20 of the Records Manual, 1888...			
Manual—			
Batwara—			
Addition of a note at page 105 of the Batwara—permitting costs being awarded *against* and *to* an objector in certificate cases	February 1890	2	10-11
Insertion of note 4 under section CXII of Act VIII (B.C.) of 1876 on page 4 of the Batwara—regarding the procedure to be followed in the partition of lands of an estate mixed up with lands of a rent-free holding...	April "	2	37-38
Addition of note 5 under section CXII on page 40 of the Batwara—regarding the division of two or more entire estates not desiring partition of such, but having lands in common	July "	3	131
Cancellation of note 2 appended to section XXXVI of Act VIII (B.C.) of 1876 at page 18 of the Batwara—	May "	9	56

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Manual—*continued.*			
Correction made in note 2 under section XLIV of Act VIII (B.C.) of 1876 on page 20 of the Batwara—regarding the contribution of 12 per cent. on account of the leave and pension allowances of Batwara Deputy Collectors and their establishments ...	August 1890	3	137
Insertion of a note to section XXI, page 97 of the Batwara—, to the effect that a manager under the Court of Wards having occasion to inspect a Certificate Register is required to pay a fee under that section ...	February 1891	1	31
Addition of a note at page 107 of the Batwara—regarding the execution of certificates filed on behalf of a minor under the Court of Wards	August "	11	101
Corrections to be made in the form of Return No. XXVIIA given after page 66 of the Batwara—	September "	12	119
Certificate Procedure—			
Substitution of revised instructions for clause 1 of rule 3A, section V, page 27 of—regarding comparison of Registers 9 and 10 of the Certificate Procedure—	Jannary 1890	3	3
Addition of a note to rule 5, section III, page 18 of the Certificate Procedure—, permitting costs being awarded *against* and not *to* an objector in certificate cases	February "	2	10-11
Insertion of a note to section XXI, Act VII (B.C.) of 1880, page 10 of the Certificate Procedure—, to the effect that a Manager under the Court of Wards having occasion to inspect a Certificate Register is required to pay a fee under that section... ...	" 1891	1	31
Addition of a note to rule 15, section III, page 20 of the Certificate Procedure—, regarding the execution of certificates filed on behalf of a minor under the Courts of Wards	August "	11	101
Insertion of rules 25 to 30 at the end of section III page 22 of the Certificate Procedure—, for ensuring more methodical treatment of certificate cases	December "	4	161-62
Addition to rule 4, section III, page 18 of the Certificate Procedure—, regarding the period of limitation fixed for application for execution of certificates made for rent due to Wards' and Government estates ...	" "	8	166
Cess—			
Addition of a rule as rule 38A, section II, page 64 of the Cess—, regarding assessment to cess of fair or hât	January 1890	2	2-3
Substitution of a question for question No. 31 in Appendix G, page 112 of the Cess—, regarding preservation of records connected with Road Cess valuation statements	February "	5	11
Addition of a note at page 132 of the Cess - permitting costs being awarded *against* and *not* to an objector in certificate cases	" "	2	10-11
Addition to rule 4, section V, page 70 of the Cess—, directing that the procedure prescribed in Circular Order No 1 of January 1890 for payment of Land Revenue in a district treasury is to be closely followed in the case of payments of Road and Public Works cesses	March	6	23

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Manual—*continued.*			
Insertion of a new column in the form of Fihrist in Appendix D at page 103 of the Cess—	March 1890	3	22
Substitution and cancelment of certain Road Cess forms in Appendix D of the Cess—regarding attachment and sales of property for recovery of arrears of cesses	" "	2	17-18
Amendment in rule 1, section VIII, page 72 of the Cess—, regarding remissions of Road and Public Works cesses	May "	5	52
Addition made at the end of rule 8, section VI, page 71 of the Cess—, reducing the rate of road-cess process from 8 annas to 4 annas in all districts of Bengal except Darjeeling...	" "	8	55-59
Additions made at the end of rules 36(1) and 38, section II, page 64 of the Cess—, regarding assessment on rights of fishery	June "	4	120-21
Insertion of rule 3A, section II, page 57 of the Cess —, directing District Officers to be careful to apply, soon after the completion of a revaluation, for sanction to levy revised cesses from the year following that in which the revaluation is completed ...	January 1891	6	13
Insertion of a note to section 21, page 124 of the Cess—, to the effect that a manager under the Court of Wards having occasion to inspect a certificate register is required to pay a fee under that section	February "	1	31
The rate of service of notices and proceses under the Cess Act IX (B C.) of 1880 having been fixed by addition made to rule 8, section VI, page 71 of the Cess—, the words "the function" to "abeyance" in the last five lines of rule 3 of that section cancelled as absolete	August "	10	101
Addition of a note at page 134 of the Cess—, regarding the execution of certificates filed on behalf of a minor under the Court of Wards	" "	11	101
Insertion of a rule as rule 7, section VII, page 72 of the Cess—, exempting the side lands of the Jagannath road and of the Khurda road from the operation of Act IX (B.C.) of 1880	November "	3	148
Insertion of a rule as rule 10 in section VI, page 72 of the Cess—, regarding the temporary incorporation with Collectors' nizamut staff of special revaluation process-serving establishments, so long they are wanted and maintained to be paid by Government, the District Board being required to pay process-fees	December "	6	163-64
Excise—			
Words "during the month" added to headings of columns *c* and *d* of form of account given in certain forms and Appendix A of the Excise—... ...	January 1890	12	8
"Seal impressed under clause 32 or clause 43" substituetd for the words "original seal" in clause 48, section XVII, page 117 of the Excise—... ...	September "	6	156
"Non-bailable" substituted for the words "breach of the peace or of any other" in rule 29, section II, page 75 of the Excise—	October	3	169
Police or Excise officers above the rank of Inspector not entitled to rewards in excise or opium smuggling cases. Excise—corrected accordingly—*Vide* "Rewards."			

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Manual—*continued.*			
Inspection—			
Insertion of question 10A under the head of "Land Registration Registers" on page 3 of the Inspection —for making notes of lands taken for public purposes in Registers A and B, and for making entries of such lands in Register B, Part II ...	November 1891	7	150
Land Acquisition—			
Alterations to be made in the Board's—, Chapter II, Part 3, rule 2, regarding the scale on which plans of lands required for State Railways should be prepared	May "	8	71
Note below Rule 24, Chapter I at page 34 of the Board's Land Acquisition—, regarding the procedure to be adopted when raiyats do not appear to claim compensation struck out	July "	2	85
Question 45 of Appendix XXXII at page 102 of the Land Acquisition—, regarding the preparation of a register of receipts and disbursements, cancelled	September "	5	17
Additions and alterations to be made in the Land Aquisition—	" "	13	120
Addition of a clause to rule 71, Chapter I, at page 47 of the—directing that completion of Land Acquisition proceedings to be communicated to the Land Registration Deputy Collector for making entries in Register B, Part II, and for noting in the general Registers A and B	November 1891	8	150
Land Registration—			
Substitution of a note for note to section XVIII, Act VII (B.C.) of 1876 embodied in Land Registration —, prescribing the procedure to be followed in filling up column 5 of Register D	January 1890	11	7
Addition of a note at page 105 of the Land Registration —permitting costs being awarded *against* and not *to* an objector in certificate cases	February "	2	10-11
Addition of a note as note 2 to section 42 on page 19 of the Land Registration—regarding intermediate mutations on purchase of an estate by Government at a sale for arrears of revenue	April "	1	37
Insertion of a note to section 21, page 97 of the Land Registration—to the effect that a manager under the Court of Wards having occasion to inspect a certificate register is required to pay a fee under that section	February 1891	1	31
Addition of a rule as rule 5A in Chapter VIII, page 175 of the Land Registration—, to the effect that Land Registration Deputy Collector should send a copy of the order passed by him as in each mutation case to the Road Cess Deputy Collector for note in his register	July "	4	88
Addition of a note at page 107 of the Land Registration—regarding the execution of certificates filed on behalf of a minor under the Court of Wards ...	August "	11	101
Addition of the words "in the tauzi" after the words "numbered 152" in line 8 of rule 8, Chapter VI, page 50 of the Land Registration— ...	September "	14	120

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Manual—*continued.*			
Insertion of question 10A under the head of "Land Registration Registers" on page 86 of the Land Registration—for making notes of lands taken for public purposes in Registers A and B, and for making entries of such lands in Register B, Part II	November 1891	7	150
Records—			
Insertion of rules 8A and 8B in section VI, page 13 of the Records—regarding disposal of Gazettes ...	May 1890	2	49-51
Insertion of a rule as rule 11A, section II, page 8 of the Records—, regarding the custody, inspection, and grant of copies of settlement proceedings carried on under Chapter X of the Tenancy Act ...	" "	6	52-53
Insertion of a rule as rule 23A, section VIII, page 20 of the Records—regarding the party by whom the cost of tracing cloth for copying thakbust and khasra maps is to be paid	June "	8	123
Insertion of a rule as rule 6A in section IV on page 9 of the Records—, directing second punching of stamps by record-keeper	November "	7	179
Insertion of a note to rule 29, section VIII, page 20 of the Records—, to the effect that manager under the Court of Wards is to be treated as a private individual, not as a Government servant, for the purposes of that rule	February 1891	1	31
Additions made at the end of rule 23, section VIII, page 20 of the Records—, regarding the supply of materials to copyist from Collectors' offices in copying maps for private parties	April "		39
Addition made in Appendix III under class B on page 29 of the Records—	May "	11	57
Addition of a rule as rule B in section IX of the Records—empowering Collectors to incur expenditure up to the limit of their allotments on bills supported by the necessary vouchers	" "	3	57-58
Alterations made in rules 12 and 13, section VIII, page 18 of the Records—, regarding the rate of remuneration to be allowed to copyists... ...	" "	13	82
Additions and alterations made in rules 23 and 25, section VIII, page 20 of the Records—, on the subject of supplying copies of thakbust and khasra maps on tracing cloth	June "	8	123
Addition of a sentence after the word "demand" in line 2, heading III, Appendix III, page 28 of the Records—	August "	3	95
Insertion of a rule as rule 4A in section III, page 8 of the Records—, directing that a register be kept by record-keeper showing the receipt of records by him and his disposal of them	November "	14	155-57
Revenue Officer's—			
Addition to be made at the end of rule 4, section XXV, at page 61 of the Revenue Officers'—, regarding forms of agreement for treasurers	January 1890	6	5
Insertion of a rule as rule 13 in section II, page 11 of the Revenue Officers'—, regarding the channel of communication of Government officers in India with officials out of India	January "	10	7
Distinction made between official communication which may be carried on direct and such as should go through the channel of Secretary of State ...	March "	1	17

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Manual—*continued.*				
Insertion of a rule as rule 2A at page 9 of the Revenue Officers'—, enjoining officers of Government not to lend money to landholders	May	1890	4	51-52
Insertion of a rule as rule 1A under heading (*b*), Prohibitions, section II, page 9 of the Revenue Officers'—, regarding the attitude of Government officers towards political and *quasi*-political movements ...	May	„	10	56
Addition of rule 2A, section XXIX, page 66 of the Revenue Officer's—, regarding the disposal of *Calcutta Gazettes*	„	„	2	49-50
Additions made to rules 2, 2A and 8, section XXIX, of the Revenue Officers'—, in regard to the disposal of Gazettes and Bengal Quaterly Civil List ...	„	„	2	50
Addition made to rule 3, section XV on page 43 of the Revenue Officers'—, regarding District Officer's choice in the appointment of ministerial officers ...	„	„	1	49
Addition of a sentence to rule 2, section XXIX, page 66 of the Revenue Officers'—, regarding sale of vernacular Gazettes	„	„	2	49
Insertion of a rule as rule 21A, section XXIX of the Revenue Officers'—, regarding the use of khuskhus tattees in Bihár and Chota Nagpur Divisions only	June	„	6	122
Substitution of a rule as rule 7, section XXVIII, page 66 of the Revenue Officers'—, regarding the custody of Indian Law Reports in each collectorate	„	„	12	125
Rule 15 in section XV, page 45 of the Revenue Officers'—, forbidding ministerial officers to trade in the district in which they are employed, cancelled...	August	„	6	139
Insertion of rules as rules 14 to 25 in section II (*b*), Prohibitions, page 11 of the Revenue Officers'—, regarding connection of public servants with landholding and commercial speculation in India ...	„	„	6	139
Substitution of a new clause for clause 4, section X, page 25 of the Revenue Officers'—, regarding charge of sub-divisional treasuries	„	„	5	138
Substitution of a new rule for rule 10A, section XXIX, page 67 of the Revenue Officer's—regarding exemption of officers and vessels from payment of canal dues		„	2	136
Additions made in rule 5, section XXIV, page 57 of the Revenue Officers'—, dispensing with the signature of treasury officers in the Treasury Remittance Book kept by Nazirs when the sums are less than Rs. 500: such sums should be receipted by the Accountant and Treasurer	October	„	7	171-72
Attention of Revenue Officers drawn to rule 10, section XV, page 44 of the Revenue Officers'—, in connection with the dismissal of a Government servant	August	„	11	146
Insertion of a rule as rule 13A in section VI of (*b*), Tours, on page 20 of the Revenue Officers'—, regarding inspection office by Collector and Commissioner	November	„	3	175
Addition of a rule as rule 2A, section II, page 9 of the Revenue Officers'—, prohibiting Collectors from entering into any pecuniary transactions with a public servant on behalf of an estate under the management of the Revenue authorities	„	„	6	179

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Manual—*continued.*			
Substitution of a rule for rule 4 of the "Rules for employment of unpaid apprentices in mufassal Revenue offices" in Appendix A, page 71 of the Revenue Officers'—	December 1890	6	187
Alterations to be made in rule 3, section XXIII, page 56 of the Revenue Officers'—, in order to bring the Board's Rules into accord with the Civil Account Code	January 1891	9	15
Substitution of a rule for rule 5, section XXIV, page 57 of the Revenue Officers'—, regarding the initials of officers to the entries in the treasury remittance book (*b*)	March ,,	1	35
Substitution of a form for the form of treasury remittance book (*b*) on page 59 of the Revenue Officers'—			
Substitution of a rule for rule XIX, section XIV, page 39 of the Revenue Officers'—, fixing the scale of remuneration of patwaris	May ,,	7	71
Rule forbidding public officers to forward to Government representations from their subordinates relating to the personal services of the latter contained in rule 4, section V (*a*), page 13 of the Revenue Officers'—, cancelled	June ,,	1	73
Addition of a sentence "Treasurers are exempted from the operation of this rule" at the end of rule 10, section II, page II of the Revenue Officer's Manual	August ,,	4	95
Substitution of a note for note to rule 23, section II, page II of the Revenue Officers'—, prohibiting Government officers from becoming directors of public companies...	,, ,,	10	102
Additions and alterations to be made in the rules for tours of inspection of offices in the Revenue Officers'—	November ,,	9	151-53
Attention of Revenue Officers drawn to rule 19, section V (*b*), page 16, and rule 19 at page 20 of the Revenue Officers'—, regarding the maintenance of an inspection order book	,, ,,	15	155
Attention of Revenue Officers drawn to Appendix A, page 71 of the Revenue Officers'—, which contains the rules for employment of apprentices in mufassal offices	,, ,,	15	155
Settlement—			
Substitution of certain rules for rules 33 and 34, Chapter VI of the rules under the Bengal Tenancy Act in Appendix A, page 39 of the Settlement—, regarding the publication of a draft of the khewat and khatian for settlement of rent	February 1891	3	33-34
Substitution of revised Form No. 14 of progress report of cadastral survey work for the one at page 57, Appendix C, of the Settlement—	August ,,	4	138
Insertion of certain instructions and rules in the Settlement—, for guidance of Settlement Officers in conducting important survey and settlement operations in Government estates	November ,,	2	130-47
Stamp—			
Words "through the Commissioners" struck out from line 1, rule 5, section VIII, page 119 of the Stamp —, 1889	May 1890	17	83
Alterations and additions to Stamp—relative to amount of duty leviable on applications for revisional jurisdictions of courts...	June ,,	13	126

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Manual—*continued.*			
Corrections and additions made in Appendix B of the Stamp—, 1889, in connection with Government notification regarding debentures issued by corporate bodies	June 1890	15	127
Footnote added to Article 43, Schedule I, page 69 of the Stamp—. "Company" does not include "Society," and the memorandum thereon exempted from being stamped	August "	12	146
India Government notifications regarding remissions and reductions of stamp-fees and duty relating to Bengal to be embodied in the new Stamp—*Vide* "Notifications."			
Murshidabad and Nadia and their sub-divisions added to the list of districts given in the sub-rule framed by the High Court under clause I, section 20 of the Court-fees Act VII of 1870, and additions made accordingly to Stamp—, 1889—*Vide* "List of Districts."			
The words "upon the flyleaf" to be inserted after the word "note" in line 4 of rule 2, Part II, section III, page 92 of the Stamp—, 1889	September "	4	155
Additional columns made to Table II after clause (35), Appendix C, page 167 of the Stamp—, 1889, in connection with pawn transactions where money is borrowed on pledge of moveable property, the borrowed money not exceeding twenty rupees ...	November "	5	177
"2170, dated 22nd May 1891," substituted for "1288, dated 3rd March 1882," in foot-note to rule in part II, section II, page 87 of Stamp—, 1889 ...	June 1891	7	84
Questions for use of officers on inspection of Stamp Department of Collectorates added to those in Appendix B of the Stamp—, 1889	August "	8	99
Stationery—			
"Sessions Judge" to be added before "District Magistrate" in column 2 against entry 3 of Appendix III of the Stationery—, 1890	March "	8	43
Wards'—			
Alteration made in rules 5 and 7, section VIII (*m*), page 70 of the Wards'—, regarding civil suits on behalf of wards' estates	January 1890	9	6
Addition of a note at page 189 of the Ward's—, permitting costs being awarded *against* and not *to* an objector in certificate cases	February "	2	10-11
Substitution of a form of security bond to be executed by a manager of Court of Wards in Appendix Q at page 113 of Wards'—	" "	1	9-10
Substitution of registers 27, 28, 29, and 30, at end of Appendix V of the Wards'	March "	7	23
Revised tests LX to XCV substituted in Appendix I of the Wards'—	" "	8	27-29
Insertion of Act VIII of 1890 at page 11 of the Wards'—, after Act IX of 1875, to consolidate and amend the law relating to guardian and ward ...	May "	12	57-81
Alteration made at page 10, section 3 of Act IX of 1875, regarding the appointment of a guardian of a minor under Court of Wards	" "	12	57
Substitution of rule 13, section VIII(*b*), page 57 of the Wards'—, regarding the use of service labels ...	June "	2	119
Additions and alterations made in rules 1 and 3, section VIII (*j*), pages 66 and 67, and in Appendices Q and R, pages 110-113 of the Wards'—, regarding the security deposit by managers in cash or promissory notes ...	" "		121

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Manual—*continued.*			
Additions and alterations made in the forms of registers Nos. 16 and 18 given in Appendix V of the Wards'—	June 1890	9	123-24
Additions and alterations made to rule 23, section IV, page 51 of the Wards'—regarding the certificate of cash balance	July "	5	132
Striking out rule 4, section VIII(*b*), page 55 of the—	" "	4	131
Addition of rule 7 at the end of section IX, page 72 of the—regarding the supply of forms prescribed in Appendices G to M, T and V by the Superintendent of Stationery...	July "	6	132
Addition of a note as note 3 to section 7, Act IX (B.C.) of 1879, at page 13 of the Wards'—, regarding the decision of the Court of Wards in the case of the younger widow of late proprietor of Begoon Koodar Ward's Estate in Manbhum	August "	1	135
Addition of a rule as rule 7A, section VIII (*a*), page 55 of the Wards'—, regarding payment of bills for travelling and halting allowances of managers and other subordinate officers of wards' estates ...	" "	7	144
Addition of a rule as rule 27, section IV, page 21 of the Wards'—, regarding inspection of treasury in a ward's estate by Collector and Commissioner ...	" "	13	147
Addition of rules as rules 6A, 6B, 6C, 6D and 6E, section IV, page 48 of the Wards'—, regarding expenditure in wards' estates for the survey and settlement operations	" "	14	147
Revised form of ledger of debts due to the estate (Register No. 16) prescribed for that given in Appendix V referred to in rule 6, section IX of the Wards'—	October "	6	171
Addition of a rule as rule 29, section 1, page 40, of the Wards'—, prohibiting Collectors from any pecuniary transactions with a public servant on behalf of an estate under the management of the Revenue authorities	November "	6	179
Substitution of a rule for rule 16, section VIII (*b*), page 58 of the Wards'—, directing that separate counterpart and establishment bills for all charges against the rate will be prepared in the forms prescribed by Accountant-General ...	November "	8	180
Additions made in rule 30, section III, page 46 of the Wards'—, regarding the increase and decrease in rent-roll	December "	2	184
Substitution of the year 1889-90 for the year 1887-88 in rule 31, section III, page 46 of the Wards'—			
Addition of a rule as rule 10A in section VIII (*c*), page 63 of the Wards'—, for maintenance of records prepared under Chapter X of the Bengal Tenancy Act VIII of 1885	January 1891	2	2
Addition of rule 10A in section VIII(*c*), page 63 of the Warns'—, for maintenance of records prepared under Chapter X of the Tenancy Act VIII of 1885	" "	2	2
Addition of rule 7B in section VIII(*a*), page 55 of the Wards'—, regarding the salaries and travelling allowances to be drawn by officers employed as managers both of wards' and Government estates...	" "	8	15

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Insertion of a note to section 21, page 181 of the Wards'—, to the effect that a manager under the Court of Wards having occasion to inspect a certificate register is required to pay a fee under that section...	February 1891	1	31
Additions made in rules 7 and 8, section IV, pages 48 and 49 of the Wards'—, regarding the audit of accounts by managers of estates under the Court of Wards	June "	4	75
Addition of a note to rule 3, section 1, page 35 of Part I of the Wards'—, regarding the management of estates by Collectors under Act VIII of 1890	July "	6	88-89
Addition of a new section X after section IX, page 72 of Part I of the Wards'—, regarding the management of estates by Collectors under Act VIII of 1890			
Addition of a note at page 191 of the Ward'—, regarding the execution of certificates filed on behalf of a minor under the Court of Wards	August "	11	101
Striking out of a sentence from rule 16, section IV, page 49 of the Ward's—, regarding the supply of copies of audit reports to the Board by the Accountant-General	September "	1	107
Addition of a new rule 16A after rule 16, section IV, page 49 of the Wards'—, directing Commissioner to submit his report on the auditor's note to the Board through the Accountant-General ...	" "	1	107
Addition of a clause after rule 8(*k*), section I, page 36 of the Ward's—, on the subject of accepting tenders of Land Acquisition Officers for lands of estates acquired under Act X of 1870	" "	9	119
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Additions and alterations made in test tables of return No. XXXI and in rule 25, section III, page 46 of the Wards'—	December "	1	159
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Materials, Supply of—for copying maps for private parties— *Vide* "Records Manual, 1888."			
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And articles of Association of Associations or Societies exempted from levy of stamp duty	August "	12	146

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Rule 15 in section XV, page 45 of Revenue Officers' Manual, forbidding—to trade—*Vide* "Revenue Officers' Manual."			
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Should be treated as "C" papers and kept for 6 years	January "	4	3-4
Money-order Rules—			
Substitution of revised—in section XIV, Chapter IV, pages 58-67 of the Board's Rules, 1888	June "	1	85-118
Money-orders—			
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Government—regarding composition duty on additional share warrants added to Stamp Manual, 1889 ...	„ 1891	15	28-29
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Not to be direct by Government officials in India with officials in the United Kingdom, officials in Continental Europe, or officials in the Colonies ...	January „	10	7
Distinction made between—which may be carried on direct and such as should go through the channel of Secretary of State	March „	1	17
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How to be impressed on skeleton forms and by whom	June 1891	7	79
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How to be engrossed	June ,,	7	78
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No. 19. All defaults in paying land revenue be entered in Register No. VIII, and cases in which sales actually take place be subsequently transferred to—	" "	9	101
19A. Form of new—for sales of Khas Mahal tenures held under section II, Act VII (B.C.) of 1868, read with Act XI of 1859, prescribed	" "	13	102-3
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41A. Form of—of records of cases not connected with any estate, prescribed. Insertion of—after the particulars under Register No. 41 in Chapter VIII, section IV, page 150 of the Board's Rules 1888	January "	1	1
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Power of Collectors to require proof in applications for—.	June "	7	83
Rent paid in kind—			
Revenue officers should take steps to obtain a fairly correct estimate of the value of lands of which the rent is paid in kind	September "	15	120-21

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Of realization of duty and penalty in cases entered in Return No. XXIII until disposed of on payment of deficient duty and penalty or are transferred to Return No. XXII on a criminal prosecution being instituted, not to be separately submitted by Revenue officers	July 1890	8	133
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Board's Cess—for 1889-90, with Government Resolution thereon, circulated to Revenue officers. District officers' attention drawn to the unsatisfactory state of collection of cess in 1889-90, and they are enjoined to use every effort to show better results in 1890-91	October 1890	2	169
Construction and repairs of embankments should be noticed in Board's Land Revenue—for 1890-91 and future years	December "	1	184
Delay in the acquisition of land under Act X of 1870 should be noticed in Board's Annual Land Revenue Reports—			
A statement should be attached to future Land Revenue—showing the date on which the sales for each kist were conducted	September 1891	11	119
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Certificate to be given by District officers, Customs Collectors, and Shipping Masters at foot of certain—intimating that such—have been compared with the first stage of compilation received from the Accountant-General—*Vide* "Certificate."			
Stamp cases to be shown in—No. XXIII until disposed of or transferred to—No. XXII, and how to identify each such case in the—from newly instituted cases	February 1890	7	12
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Stamp—Nos. XXII, XXIII and XXXV, Marine—of shipping receipts and—of light dues, expunged from margin of Board's Circular No. 18 of May 1890	January 1891	17	29

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Certificates received from other districts for execution how to be entered in Register No. 10 and— ...	August „	5	95-96
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Return No. XXVIIA—			
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Attention of District Officers drawn to paragraph 2 of the instructions for preparation of cess—at page 93, Appendix C of the Cess Manual, 1888, and they are directed to show invariably in column 16 of—the penalties (including interest) recovered under Act IX (B.C.) of 1880, and miscellaneous receipts, such as process-fees, &c., separately for each class of receipt	July „	5	88
Return No. XLV—			
District Officers should submit in future with their annual cess—, a statement of the particulars of revaluations in progress in the form prescribed to be submitted year by year for all districts in which revaluations are in progress, but will cease on submission of a completion report	November „	1	129-30
Returns Nos. X, XXVII, XXVIII, XXXVIII, XXXII & XXXIII—			
District Officers are requested to certify at the foot of —rendered to the Board, that they have been compared with the first stage of compilation received from the office of the Accountant-General, Bengal ...	May 1890	3	51

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*Returns Nos. XXVII & XXVIII—			
Expunged from the margin of circular No. 3 of May 1890	January 1891	11	21
Revaluation(s)—			
Insertion of rule 3A, section II, page 57 of the Cess Manual, directing District Officers to apply, soon after the completion of a—, for sanction to levy revised cesses from the year following that in which the—is completed	" "	6	13
Applications for sanction to give retrospective effect to—should be avoided in cases of estates falling under sections 12 and 37 of Act IX (B.C.) of 1880...	September "	4	117
Advantage should be taken of a—to amalgamate petty rent-fee tenures which have been paying cess direct to Collector with estates within which they lie Each group of estates sanctioned for valuation or—should be kept distinct from other groups and separate progress returns and completion reports should be submitted ... ... Application should be made for fixing the date from which valuation or—under section 12 of Act IX (B. C.) of 1880 are to take effect only when the whole work of each group of estates, or of the whole district in the case of a general—, is completed. No retrospective effect can, as a rule, be given to revaluations ... ... In cases of extensive valuation or—operations, a very careful estimate should be made of the time and cost required for completion of the work ... Selection of a special officer for the supervision of—work should be made from officers in the regular grade of Sub-Deputies ... ... Collector should not ordinarily of his own motion select for—under section 12 of Act IX (B. C.) of 1880, estates in which the result will be reduction of the cess demand. Such cases may be left to the operation of section 13 of the Act ... Collector should not select estates for—in which, owing to settlements not having been completed, the—work will have to be postponed or delayed ..	" "	15	120-21
Revenue—			
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Revenue Agents, Examination of—			
Any person who has been found qualified for admission to mukhtarship examination may present himself for the office of Revenue Agent ...	May "	1	57
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Procedure to be observed in payment of—to persons inclusive of police officers and chaukidars to whom—have been adjudged in excise cases ...	February 1890	6	12

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To be paid out of Collector's grant for excise contingencies	February 1890	6	12
Police or Excise officers above the rank of Inspector not entitled to—in excise or opium smuggling cases			
Opium Rules and Excise Manual corrected accordingly	July ,,	2	129-30
Addition made to rule 18A of the Board's Subsidiary Opium Rules regarding the payment and refund of—to and by Police and Excise officers and private persons	October ,,	4	169-70
Local Government to fix limit of—to be granted by Magistrates	June 1891	7	83
Road and Public Works Cesses—			
Procedure prescribed in Circular Order No. 1 of January 1890 for payment of land revenue in a district treasury is to be closely followed in the case of payments of—	March 1890	6	23
Road Cess Processes—			
Addition made at the end of rule 8, section VI, page 71 of the Cess Manual, reducing the rate of—from 8 annas to 4 annas in all districts of Bengal except Darjeeling	May ,,	8	55-56
Roads—			
District Officers should see that proper allotments are made from 1½ per cent. contribution from collections of Government estates for improvement of village roads and communications	September 1891	7	118
Rule(s)—			
Addition made to—23, section XI, page 97 of the Excise Manual, regarding the storage of spirits distilled on different days in the same vessel ...	March 1890	4	22
High Court—for use of copying stamps, charges for copies, certified copies, and procedure in connection with such documents	April ,,	7	41-47
New—to be substituted for the present—No. 35(1) of the revised Opium—for the sale of licenses for sale of opium, intoxicating drugs or poppy heads, opening of shops by licensees, payment of license-fees and retention or cancellation of licenses... ...	,, ,,	3	38
——4, Part III, section IV, page 105 of the Stamp Manual, 1889 cancelled	,, ,,	7	40
Alteration in—VII, clause 5A, section V of the Excise Manual, relative to the closing hour of Bars stated in the police certificate	May ,,	16	83
To be observed in the preparation and submission of estimates for agricultural improvements in Government estates, prescribed	September ,,	3	154-55
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Rule(s)—*concluded.*			
Insertion of a new—between—1 and 2, section VII, Part I, page 114 of the Stamp Manual, 1889, on the duty and procedure of stamp officers in criminal prosecutions ordered by Collectors	October 1890	5	170
Revised—under the Indian Stamp Act, 1879, when to come in force and definitions of the words and expressions thereof	June 1891	7	76-84
New—XVIII, XVIII (*a*), XIX, XIX (*a*) substituted for present—XVIII and XIX, and addition of footnote regarding the form of stamp vendor's certificate to be given on the non-issue of a single stamp of the value required	August 1891	7	98
Revised—under section 55 of the Indian Stamp Act, I of 1879, are substituted for—issued under notification of 25th April 1881, regarding the issue of impressed sheets	" "	7	97
Alteration made in—for limit and retail sale of distillery liquor	October "	2	126-27
"——12 of this section" to be substituted for "*vide* Appendix IV" in section I of—7 of the Stationery Manual	December "	3	160
Police and Excise Officers above the rank of Inspector not entitled to rewards in excise and opium smuggling cases. Opium—corrected accordingly—*Vide* "Rewards."			
Rules for grant of licenses to prospect for Metals on Government Waste Lands in Bengal—			
Revenue Officers informed that the Resolution of 26th April 1888 prescribing general—is to remain in force until further orders	June 1890	10	124
Salary and Travelling Allowances—			
Rules regarding the—to be drawn by officers employed as managers both of Wards' and Government estates	January 1891	8	15
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Of liquor in mufassal hotels to persons other than those living therein after 8 P.M. in the cold, and after 9 P.M. in the hot season prohibited, except in special cases	March "	2	36
A statement should be attached to future Annual Land Revenue Reports showing the date on which—for each kist were conducted	September "	11	119
Alterations made in rules for limit and retail—of distillery liquor	October "	2	126-27
Limit of retail—of tari and pachwai not to apply to—made by licensed vendors to persons holding special passes	" "	3	127
Of Khas Mahal Tenures. Form of new Register No. 19A for—*Vide* "Form"			
Of vernacular gazettes—*Vide* "Vernacular Gazette."			

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Sale Law—			
Attention of Revenue Officers drawn to the operations of the—with an intimation that due notice should be taken of any case in which a Collector may fail to conduct a sale according to law, thereby giving reasonable grounds for setting it aside on appeal ...	December 1890	1	183
Sale-proceeds—			
Claims of proprietors to—of their estates which may have been lying in deposit for more than three years are not be rejected on the ground of limitation ...	June 1891	5	75-76
Salt Manual—*Vide* "Manual."			
Sanitary Improvement of Government Estates—			
Insertion of certain rules as rule 12, section I, Chapter III, page 23 of the rules regarding—	August "	6	96-97
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Security—			
Commissioners should see that proper—is always taken from farmers of Government estates ...	November "	11	154
Security Bond(s)—			
Taken under Government authority from medical students and their sureties exempted from levy of stamp duty	December 1890	4	186
Substitution of a form of—to be executed by a Manager of Court of Wards in Appendix 2 at page 113 of Wards' Manual, 1888	February 1891	1	9-10
Security deposit—			
Additions and alterations made in rules 1 and 3, section VIII (*j*), pages 66 and 67 and in Appendices Q and R, pages 110-113 of the Wards' Manual, regarding the—of a manager in cash or promissory notes ...	June 1890	5	121
Separate account(s)—			
Method of distinguishing and designating shares in estates for which—have been opened, prescribed ...	May 1891	4	58-59
Proceedings on an application for opening of a—of a share in an estate shall not be postponed or stopped because the estate has fallen into arrears subsequent to the application. Such proceedings should be completed when once begun	January "	7	13-14
Separation of shares—			
Addition made to rule 2, section XII, page 57 of the Board's rules, 1888, regarding—of an estate held in common tenancy	October 1890	1	169

SUBJECT.	Month and year.	No.	Page.
Service Labels—			
Substitution of rule 13, section VIII (*b*), page 57 of the Wards' Manual, regarding the use of— ...	June 1890	2	119
Settlement Manual, 1888—*Vide* "Manual."			
Settlement Proceedings—			
Insertion of rule 11A, section II, page 8 of the Records Manual, regarding the custody, inspection and grant of copies of—carried on under Chapter X of the Tenancy Act	May "	6	52-53
Share warrants—			
Issued previous to the India Government Notification and bearing an adhesive share transfer stamp to be held to have been duly stamped	December "	3	185
To be exempt from stamp duty specified in section 35 of the Indian Companies Act, 1882, upon payment as compensation for that duty ¾ per centum of the whole subscribed capital of the Company ...	" "	3	185
Side lands of Jagannath Road, Puri—			
Exemption of the—from the operation of the Cess Act IX of 1880—*Vide* "Cess Manual, 1888."			
Side lands of the Khurda Road, Puri—			
Exemption of the—from the operation of the Cess Act IX of 1888. *Vide* "Cess Manual, 1888."			
Stamp Manual—*Vide* "Manual."			
Stamp vendors—			
Revision of—to take a proper supply of stamps on which the rate of discount has been reduced, and Revenue Officers directed to insist on a fair supply of stamps of higher value being taken by—*Vide* "Supply of Stamps."			
Standing order book—			
Register 26 must be kept up at all sub-divisions and Sadar offices, and regularly examined by Collectors and Commissioners on their tours of inspection ...	November 1891	13	155
Statement—			
Annual—			
Dates for submission of—of authorized alienations of Government lands to Board and Government fixed ...	" "	5	149
Stationery Manual—*Vide* "Manual."			

Subject.	Month and year.	No.	Page.
Stock-taking—			
Of stamps in the Central depôt at Calcutta to be conducted in accordance with rules prescribed by the Comptroller and Auditor-General	November 1890	11	181
Stock of stamps—			
Alterations and additions in Stamp Manual, 1889, in connection with the—to be maintained in the stamp depôts of Calcutta, Bombay and Madras ...	April "	7	40
India Government resolution relating to reduction of—in central depôts, cancelled	" "	7	40
Verification of—*Vide* "Stock-taking."			
Storage of Spirits—			
Addition made to rule 23, section XI, page 97 of the Excise Manual, regarding the—distilled on different days in the same vessel—*Vide* "Rules."			
Store-book(s)—			
Separate—in Form C for each description of stamps under joint-keys to be kept by Revenue Officers ...	May "	15	83
Board's instruction for keeping up of the—, Form C ...	September "	5	155-56
Sub-Deputy Collectors—			
To be styled "Superintendents of Distilleries" ...	June 1891	2	73
Sub-vouchers—*Vide* "Vouchers."			
Supply of stamps—			
Alterations and additions in Stamp Manual, 1889, in connection with the—to be maintained in the stamp depôts of Calcutta, Bombay and Madras—*Vide* "Stock of Stamps."			
Evasion of stamp vendors to take a proper—on which the rate of discount has been reduced and Revenue Officers directed to insist on a fair—of higher value being taken by them	February 1890	11	15
Survey and Settlement Operations—			
In Wards' estates—*Vide* "Wards' Manual, 1888."			
Insertion of certain instructions and rules in the Settlement and Wards' Manuals, 1888, for guidance of Settlement Officers in conducting important—in progress in Government and wards' estates ...	November 1891	2	130-47
Tauzi Accounts—			
Collectorate Sarishtadar and Road-cess Head-clerk are required to check postings in the estates' ledger			
New form of road-cess reports prescribed in order to secure more effective checks against frauds in the—	March "	7	39-43
Rules and instructions to be observed in future in order to secure more effective checks against frauds in the—			

SUBJECT.	Month and year.	No.	Page.
Tauzi Register—			
New form of Road-cess—prescribed in order to secure more effective checks against frauds in the tauzi accounts	March 1891	7	39
Tender(s)—			
Refund of the value of stamped Public Works Department—forms to stamp vendors, provided the application for refund is made within one year from the date on which the forms were exempted from stamp duty —*Vide* "Refund."			
Tents—			
Rules for supply of—to Revenue officers	January "	12	21-24
Test Table—			
Revised tests LX to XCV substituted in Appendix I of the Wards' Manual, 1888	March 1890	8	27-29
Substitution of a sentence in Appendix I,—for return XXXI at page 94 of the Wards' Manual ...	July "	5	132
Thakbast and Khasra Maps—*Vide* "Maps."			
Tours—			
Rules laid down by Government for— of inspection to be made by the members of the Board of Revenue, Commissioners, Collectors, and Sub-divisional Officers	November 1891	9	151-53
Tracing cloth—			
Insertion of a rule as rule 23A, section VIII, page 20 of the Records Manual, on the subject of supplying copies of thakbast and khasra maps on—, and the party by whom the cost is to be paid	June 1890	8	123
Travelling and Halting allowance—			
Of managers and other subordinate officers of wards' estates —*Vide* "Allowances."			
Treasury, Inspection of—			
In a ward's estate by Collector and Commissioner ...	August "	13	147
Treasury Remittance Book—			
Signature of Treasury Officer in—kept by Nazir for sums of Rs. 500 and less dispensed with: such sums are to be receipted by the Accountant and Treasurer	October "	7	171-72
Treasury Remittance Book (B)—			
Substitution of a form for the form of—at page 59 of the Revenue Officers' Manual, 1888	March 1891	1	35

SUBJECT.	Month and year.	No.	Page.
Treasurers—			
Modification in the rules for taking agreements from—	January 1890	6	5
Exemption of—from the operation of rule 10, section II, page II of the Revenue Officers' Manual, 1888...	August 1891	4	95
Treasuries—			
Substitution of a new clause for clause 4, section X, page 25 of the Revenue Officers' Manual, 1888, regarding charge of sub-divisional—	,, 1890	5	138
Undervaluation of estates—			
Provision by law for checking—of deceased persons by their executors	,, 1891	14	103-4
Valuation statements—			
Substitution of a question for question No. 31 in Appendix G, page 112 of the Cess Manual, regarding preservation of records connected with Road Cess—	February 1890	5	11
Verification of Cash Balance—*Vide* "Cash Balance, Verification of—."			
Vernacular Gazettes—			
Addition of a sentence to rule 2, section XXIX, page 66 of the Revenue Officers' Manual, 1888, regarding sale of—	May ,,	2	49
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Discontinuance of—	November ,,	10	180
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Sub—of contingent charges should be treated as C papers, and kept for two years	January ,,	7	5
Collectors empowered to incur expenditure up to the limit of their allotments on bills supported by the necessary—	May 1891	3	57-58
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Waste Lands, Grant of—			
Addition made to Appendix IB of the Waste Land Manual regarding—	July 1890	3	131
Waste Lands' Manual, 1888—*Vide* "Manual."			

E. J. H.—Reg. No. 3787J—1,000—7-3-92.

BENGAL SECRETARIAT LIBRARY.

JANUARY 1890.

THE HON'BLE F. M. HALLIDAY.

No. 1.

THE Accountant-General, having objected to the rule issued with Circular Order No. 2 of March 1889 for payment of land revenue in a district treasury, the following rule is, with his concurrence, substituted for Rule 2, Section XIII, page 57 of the Board's Rules, 1888.

The following procedure is laid down for the payment of Land Revenue: —

(*a*) the payer brings the revenue to the Treasury;

(*b*) he is to proceed to the Tauzi-navis;

(*c*) he is to obtain two forms of the land revenue chalan (Appendix D) from the Tauzi-navis;

(*d*) he is to fill in the chalans and make them over to the Tauzi-navis for the number and name of the estate entered in the chalans to be checked. After examination, the chalans are to be initialed by the Tauzi-navis and returned to the payer;

(*e*) he is next to present the chalans to the Accountant, who, if they are in proper form, is to initial both;

(*f*) the payer is then to go to the Poddar, who will receive the money and enter in the chalans the serial number which they bear on his daily slip and make them over to the Treasurer's muharrir, who, having entered the payment in his cash-book, will return the chalans to the payer, to be next presented by him to the Treasurer, who is to initial one and sign the other;

(*g*) the payer is then to take the chalans back to the Accountant, who will enter payment in his Register of Land Revenue Receipts (Appendix E) and sign the copy already

signed by the Treasurer and return it to the payer as his receipt, retaining the other as a voucher. If the amount paid in be over Rs. 500, the Accountant should get the signature of the Treasury Officer on the receipt;

(*h*) when the Accountant has done with the chalans he has retained as vouchers, he is to send them back to the Tauzi-navis, who is to make the necessary entries therefrom in the Estates' Ledger (Appendix B). The chalans are to be retained for a year in the Tauzi Department. After this period they are to be made over to the record-room, where they are to be kept for six years, and then destroyed. The Tauzi-navis and the Record-keeper are to be responsible for the preservation of the chalans while they are kept in their custody.

No. 2.

A QUESTION having been raised as to whether the profits arising from fairs are liable to assessment under Act IX (B.C.) of 1880, the Legal Remembrancer has advised the Board as follows:—

"The only legal ground on which a zamindar is justified in making any charge or receiving any profit from a fair or haut is that the land belonging to him is occupied by the dealers, and that for such occupation he is entitled to some payment. This payment may be made either directly by the traders in money, or indirectly in the form of a toll on each transaction, to be taken in kind or money. What an izardar is willing to pay the zamindar for the right of receiving these tolls is the measure of the 'benefit arising out of the land,' which the zamindar receives, and which is assessable to road cess."

Measures should now be taken by all District Officers for assessing all fairs or hauts within their jurisdiction for cess purposes in accordance with this view of the law. When farmers do not intervene, the zamindar's direct collections will form the basis of the assessment.

2. The following should be added as Rule 38A, Section II, page 64 of the Cess Manual, 1888.

38A. The benefit arising out of a fair or haut, which the zamindars receive in the shape of payments for the occupation of the land belonging to him by the dealers or traders, is assessable to cess.

Assessment of fair or haut cess.

No. 3.

THE Board having ascertained that the rule contained in their Circular Order No. 3 of May 1889, for the weekly comparison of Registers 9 and 10 cannot be complied with in the case of Wards' estates whose offices are situated at a distance from the district head-quarters, and that even in the case of offices at head-quarters a monthly comparison would suffice, the following revised instructions are substituted for Clause 1 of Rule 3A, Section V, page 27 of the Certificate Procedure Manual,, 1888:—

"(1) Register No. 9 of all requisitioning officers must be compared with register No. 10. This comparison will be made monthly, provided that requisitions have been sent to the certificate officer during the previous month. The sarishtadar will be held responsible that the comparison is made quickly, and register No. 9 returned without delay to the office from which it was received. When requisitions are sent to subdivisional officers who exercise the powers of a certificate officer, the comparison wiil be made in the Subdivisional Office."

2. The requisite correction must be made at page 198 of the Wards' Manual, 1888, page 141 of the Cess Manual, 1888, and page 114 of the Butwara and Land Registration Manuals, 1889.

3. The revised rule should also be substituted for note 1 to register 9 at page 143 of the Board's Rules, 1888, page 34 of the Certificate Procedure Manual, 1888, page 205 of the Wards' Manual, 1888, page 148 of the Cess Manual, 1888, and page 121 of the Butwara and Land Registration Manuals, 1889.

No. 4.

INSTRUCTIONS having been solicited as to the period for which the Revenue and Government ordinary money-order lists and

coupons should be preserved, the Board, after consultation with the Accountant-General, Bengal, direct that these papers be treated as "C" papers, but kept for six years like other chalans for money in the treasury.

HON'BLE F. B. PEACOCK.

No. 5.

THE attention of all Revenue Officers is drawn to the Government of India's Notifications Nos. 4650 and 5855, dated 10th September and 22nd November 1889, respectively, published at pages 506 to 509 and at pages 636 to 644 of Part I, *Gazette of India* of 14th September and 23rd November 1889, regarding remissions and reductions of stamp fees and stamp duty. These notifications so far as they relate to Bengal will be embodied in the new Stamp Manual under issue.

JANUARY 1890.

THE HON'BLE F. M. HALLIDAY.

No. 6.

WITH reference to the orders of the Government of India, No. 572, dated 3rd February 1885, the following addition is to be made at the end of Rule 4, Section XXV, at page 61 of the Revenue Officers' Manual:—

"But in the case of treasurers of district treasuries no modification should be made except after communication with the Government Solicitor."

No. 7.

A QUESTION having been raised as to the length of time for which sub-vouchers of contingent charges (alluded to in paragraph 15 of the Accountant-General's Circular No. 88) should be preserved, the Board direct that these vouchers be treated as "C" papers and kept for two years.

No. 8.

As it appears that there is some diversity of practice as regards the grant of receipts by the Nazir for process fees paid to him by the public, the Board direct that such receipts shall be given, whether the payments are made in stamps or in cash.

In line 4 of Rule 16, Section VII, Chapter VII, page 132 of the Board's Rules, 1888, after the words "process fees" *add* the words "whether in court-fee stamps or in cash," and in line 3 of Rule 17, page 133, after the words "process fees" *add* the words "paid in court-fee stamps or in cash."

REV. CIR.
JAN. 1890.

No. 9.

WITH reference to the orders of Government, No. 12—1Mis., dated 7th January 1890, on the question of obtaining the advice of the Legal Remembrancer more generally than at present in civil suits on behalf of Wards' estates, the following alteration and addition are to be made in the Wards' Manual, 1888.

2. From Rule 5, Section VIII (*m*), page 70, *strike out* the following clause:—

"but the Government has accepted the Board's proposal to allow a discretion to Commissioners and Collectors not to apply to the Legal Remembrancer for advice when they consider the case of minor importance, involving no exceptional difficulty, and such as the local legal advisers of the ward can reasonably dispose of. This discretion should be acted upon whenever the estate can ill afford the expense of obtaining advice from Calcutta."

3. For Rule 7 of the same section *substitute* the following:—

"Attention is drawn to Rule 16 of the Rules of the Legal Remembrancer, under which suits of the following description, and those only, can be brought without reference to the Legal Remembrancer:—

Suits other than those specified in Schedule 2, Act IX of 1887, where the value is less than Rs. 500, in which no question of legal principle is involved. Provided that, if the case assumes an unforeseen importance, it shall be referred, and that no proceeding of any kind shall be instituted or defended in the High Court unless under the orders of the Legal Remembrancer.

No suit shall be so conducted or brought except with the sanction of the Commissioner, who will be responsible for deciding in each case whether a reference to the Legal Remembrancer is necessary or not.

4. A similar correction as in the preceding paragraph is to be made in Rule 1, Section II, Chapter II, page 17 of the Board's Rules, 1888.

5. In Rule 8, Section VIII (*m*), page 70 of the Wards' Manual, 1888, and in Rule 2, Section II, Chapter II, page 17, Board's Rules, 1888, *strike out* the sentence beginning "To the institution" and ending with the words "be necessary"

No. 10.

THE following orders of Government should be inserted as Rule 13 in Section II, page 11 of the Revenue Officers' Manual, 1888:—

Channel of communication of Government officials in India with officials out of India.

13 No Government officials in India should, in any case, address official communications direct to (1) Officials in the United Kingdom, to (2) Officials in Continental Europe, or to (3) Officials in the Colonies. All references to the persons mentioned should be made through the channel of the Government of India and Her Majesty's Secretary of State.

No. 11.

THE instructions contained in the note to Section 18 of Act VII (B.C.) of 1876, embodied in the Land Registration Manual, 1889, prescribing the procedure to be followed in filling up column 5 of Register D, having been found to cause much trouble and give needless work, the Board direct that the following note be substituted in its place:—

NOTE.—The whole list of proprietors in Register A shall be entered in column 5 of Register D on the first mutation; on the second, it shall be sufficient to refer in that column to the previous entry and to specify distinctly the change then made; on the third, the entry made at the time of second mutation might similarly be referred to, and the change at that time made be noticed, and so on. For example, the list of proprietors in Register A consists of the names of A, B, C, D, E, F, and G. At the first mutation the name of H is substituted for G. In column 5 of Register D will be entered all the names from A to G inclusive, and the mutation of H's name for G's will be mentioned in column 6. At the second mutation the names of J and K are substituted for A and B. The usual entry will be made in column 6. In column 5 the page of the entry at the first mutation will be stated, and it will be added that H's name was then substituted for G's. At the third mutation a similar entry will be made with reference to the second mutation, and so on.—(*Board's Proceedings of 1st February 1890, No. 126, Collection 8, File 284 of 1880.*)

THE HON'BLE F. B. PEACOCK.

No. 12.

DIFFICULTY having been experienced in filling up columns *c* and *d* of the form of account prescribed by Circular No. 20B,

dated 6th March 1889, the Board direct, in modification of previous orders, that an account of the quantities of imported liquor daily sold by a vendor should be kept up in the present form as heretofore; but a balance of stock in hand need not be struck at the end of the day. It will be sufficient if such a balance is struck at the end of the month, and information as to the cost price and selling price of the quantity sold during the month is correctly entered monthly in the proper columns.

2. *Add* the words "during the month" to the headings of columns *c* and *d* in the form of account given in condition VI of license Form No. 3, Appendix A, page 130 of the Excise Manual; condition XII of Forms Nos. 4, 4A, and 4B, and condition No. IX of the Board's Form No. 6A, Appendix A, pages 131, 132, 133, and 136, respectively, of the Excise Manual; and condition VI of Form No. 6B, page 136, of the Excise Manual.

No. 13.

IN certain recent cases, excise opium has been returned by District Officers as damaged or deteriorated, the drug on examination showing signs of having been affected by damp. The Board enjoin particular care on the part of District Officers to see that the chests of opium on arrival are stored in a dry place, where the contents are likely to be affected by atmospheric conditions as little as possible.

FEBRUARY 1890.

THE HON'BLE F. M. HALLIDAY.

No. 1.

THE following alteration and addition are to be made in the Wards' Manual, 1888:—

2. In Rule 1, Section VIII (*j*), page 67, for the words "In Appendix Q is the form of security executed by the surety of a Manager" *substitute* the following:—

In Appendix Q are the forms (1) of security in landed property executed by the surety of a Manager, and (2) of security in money or Government promissory notes executed by a Manager.

3. In Appendix Q at page 113 insert the following form:—

APPENDIX Q.

[*See Section VIII* (*j*), *Rule* 1.]

Security in money or Government Promissory Notes to be executed by a Manager.

I , resident of pargana , zilla , being appointed under the orders of the Court of Wards Manager of the estate, execute this security bond for the management of the aforesaid estate, and do hereby declare that I shall most dilligently discharge the duties entrusted to me and render a true and faithful account of all sums connected with the estate received by me; and that in case I should commit any fraud or misappropriation, or allow any other person to do or negligently perform any work, any loss sustained by the proprietors of the estate under my charge, must be made good by me. I further declare that I will, without fail, carry out any orders passed by the Court of Wards, and that I will, directly or indirectly, derive no personal advantage from my services beyond the remuneration granted to me as Manager, nor allow any other individual under me so to do. To the above effect I voluntarily execute this security bond, and for the due discharge of the

trust committed to me, I pledge the undermentioned moeny and Government promissory note which has already been deposited, and which exclusively belongs to me, and neither I myself nor my heirs and representatives shall have power, either directly or indirectly, to alienate the pledged property by way of sale, gift, mortgage or any other way; and should the property in question be transferred by the above means, either by myself, my heirs, executors, or representatives to any individual, such individual and the property itself shall be subject to the stipulations contained in this document. If any loss or injury to the estate is caused, I shall be liable to make it good; and if I fail to make good such loss or injury, the Court of Wards shall have full authority (under the provisions of the law for the time being in force, and which may be in force hereafter, for the realization of the arrears of Government revenue) to recover the loss by sale of the property pledged; and should the proceeds of the sale of the property pledged be not sufficient to cover the loss, the Court of Wards, in accordance with the law which is in force, or which may come into force, for the realization of arrear Government revenue, shall have also power to recover the amount of the loss by sale of any moveable or immoveable property, whether held in my name or in the names of my heirs, executors, and representatives, against which no objections raised either by myself or by my heirs, execuotrs, and representatives shall stand good. I execute this security bond to the above effect.

[*Schedule of property.*]

No. 2.

THE Board were recently asked whether Collectors can award costs to successful objectors in certificate cases. There appeared to them to be no provision in the law, Act VII (B.C.) of 1880, for this, as Section 14 only permits of costs being awarded *against* and not *to* an objector. The Legal Remembrancer on being consulted has given an opinion to the same effect.

2. The following note should be added to Rule 5, Section III, page 18 of the Certificate Procedure Manual, 1888:—

Note 2.—The Legal Remembrancer, on a reference made to him by the Board, has advised that a Collector cannot in working the Certificate Procedure award costs to a successful objector, there being no provision on the subject of costs in Act VII (B.C.) of 1880, except that contained in Section 14, which refers only to the award of costs against, and not in favour of, objectors.

3. A similar addition should be made at page 189 of the Wards' Manual, 1888, page 132 of the Cess Manual, 1888, and page 105 of the Butwara and Land Registration Manuals, 1889.

No. 3

A REFERENCE having been made regarding the period for which the registers of letters received and issued, and the index register of English correspondence are to be kept, the Board direct that these registers be treated as A class records and preserved permanently.

No. 4.

THE Government having consulted the Superintendent and Remembrancer of Legal Affairs on the subject of the delivery of possession of estates and shares of estates sold under the provisions of the Revenue Sale Law, Act XI of 1859, that officer has expressed an opinion that Collectors should be directed not to give possession under Section 29 of the Act until the stamp fee payable for a certificate under Section 28 has been deposited.

2. The following should be inserted as Rule 6A in Section V, Chapter X, page 191 of the Board's Rules, 1888 :—

Delivery of possession of estates.

6A. Collectors will not, under Section 29 of Act XI of 1859, give possession of estates and shares of estates sold under the provisions of the Revenue Sale Law, until the stamp fee payable for a certificate under Section 28 has been deposited.

No. 5.

FOR question 31, Appendix G, page 112 of the Cess Manual, 1888, *substitute* the following :—

31. Is the valuation statement of each estate filed with the records thereof while valuation or revaluation of each thana is proceeding, and are the statements taken out of the records and bound together in consecutive order when the valuation or revaluation of the thana is completed?

The Hon'ble F. B. Peacock.

No. 6.

In supersession of all previous circular orders on the subject, the Board direct that every excise fine shall be credited to Government in the Treasury accounts under the head "Law and Justice," and that rewards shall be paid out of the Collector's grant for excise contingencies in accordance with the terms of note 39, page 635 of the Civil Account Code, volume II.

2. The above procedure, which will come into force from the 1st April 1890, should not, however, interfere with the prompt payment of rewards, and officers trying excise cases, who are vested with the powers of a Collector under Section 4 of Act VII (B.C.) of 1878, as enjoined in the Board's Circular Order No. 6 of September 1886, are authorized to distribute rewards at once out of the excise contingent grant of the district to such of the persons (including police officers and chaukidars) to whom rewards have been adjudged, as may be present in court. But rewards awarded to police officers (including chaukidars) who may be absent will be paid by the Collector to the District Superintendent of Police for distribution, on monthly bills prepared by that officer, which should be carefully checked in the Collector's office and passed for the amounts due.

3. The Board's Circular Orders No. 7B, dated 22nd February 1888, and No. 33B, dated 5th June 1888, and the unrepealed portion of the Board's Circular Order No. 2 of September 1881, are hereby rescinded.

No. 7.

In order to secure uniformity of practice, the Board direct that in future stamp cases should be shown in Return No. XXIII until they are disposed of on payment of deficient duty and penalty, or are transferred to Return No. XXII on a criminal prosecution being instituted. Each such case should be identified by a reference to the previous Return, or Return in

which it has been shown and the number borne in it, the totals of the stamp duty and penalty adjudged in respect to reproduced and newly-instituted cases being shown separately.

No. 8.

CASES having occurred in which goladars have been unnecessarily detained at Nowgong in consequence of delay in the receipt at the Collector's office at Rajshahi of duplicate import passes granted by Collectors under Rule 30, Section XVII (page 113) of the Excise Manual, the Board enjoin particular care on the part of District Officers to prevent any such delay being allowed to take place in future, and to see that the duplicate passes in question are transmitted by post to the Collector of Rajshahi on the day they are issued.

2. In line 10, Rule 30, Section XVII (page 113) of the Excise Manual, *insert* the words "by the same day's post" between the words "by" and "post."

3. In line 2, condition I of the License Form No. 29 on page 154 of the Excise Manual, *insert* the words "comprised in plots" between the words "land" and "situated."

FEBRUARY 1890.

HON'BLE F. B. PEACOCK.

No. 9.

QUARTERLY Return No. 26 of cases of opium smuggling, prescribed at the instance of the Opium Agent, Bihar, is hereby discontinued, the information it affords being supplied by Annual Return No. 103 of cases instituted under the Opium laws.

No 10.

UNDER orders of the Accountant-General, Bengal, charges for refunds of excise receipts should be excluded from the body of Return XXIX given at page 186 of the Excise Manual, information as to the amount refunded being given in the note and certificate at foot of the return.

2. In line 1 of the "N.B.," between the words "stationery" and "which," *insert* the words "and refunds."

3. At the end of the "N.B.," *add* the words "and '1—Refunds and drawbacks' respectively."

4. At the end of the certificate *add* the following:—

"Exclusion of charges amounting to Rs. on account of country stationery, and inclusion of income-tax deductions amounting to Rs. . The amount debited to the head '1—Refunds and drawbacks' in the treasury accounts during the year on account of excise is Rs. "

No. 11.

FROM reports received by the Board it appears that certain stamp vendors have found a way of partially evading the effects of the reduction in the rate of discount sanctioned in the Board's Circular Order No. 4 of April 1888, by taking a larger supply

of those values on which the higher rate of discount is paid, and using them in combination for single stamps of the higher values on which the discount has been reduced. In order to check the above practice, the Board draw the attention of all Revenue Officers to the necessity of, as far as possible, enforcing Clause 2, Part III, Section II, Chapter VII, page 190 of the Board's Rules, volume II, and direct them to insist on vendors taking a fair proportion of the higher-priced stamps.

MARCH 1890.

THE HON'BLE F. M. HALLIDAY.

No. 1.

THE following is to be added to Rule 13 in Section II, page 11 of the Revenue Officers' Manual, 1888:—

"It is not the intention of these orders to prohibit the free communication between Local Governments and the adjoining colonial possessions of the Straits Settlements and Ceylon which has the sanction of long usage. They are rather directed to communications from individual officers than from Local Governments, which can be trusted to distinguish between correspondence which may be carried on direct and such as should go through the channel of the Secretary of State. The orders do not refer to correspondence with Consular or Diplomatic officers, nor do they supersede the orders contained in the Resolution of the Government of India in the Financial Department, No. 3512, dated 16th October 1885, regarding correspondence with the Director-General of Stores at the India Office."

No 2.

THE Board's attention has been drawn to certain forms set out on pages 103 and 104, Appendix D of the Cess Manual, 1888, and it has been brought to notice that Form No. 3 (Parwana for the attachment of property for the recovery of arrears of cesses) was based on the provisions of sections 10 and 23 of the former Cess Act, X (B.C.) of 1871, which authorized the Collector to levy arrears of cess by an order in writing. Those provisions not having been reproduced in Act IX (B.C.) of 1880, the form is

obsolete. For the same reason Form No. 4 (Report of arrears of cess) requires to be modified, as the order on the report of the tauzi-navis is not in accordance with the present law. It has also been suggested to the Board that Form No. 5 (Order on the Nazir to serve sale proclamation in execution of decree) and Form No. 6 (Proclamation of sale) should be cancelled, the High Court Forms Nos. 55 and 47 (Civil Procedure) being substituted.

2. After considering the suggestions made, the Board direct that—

(1) Form No. 3 be cancelled and replaced by the High Court form, [Civil Procedure, No. 10] for the attachment of moveable property in defendant's possession in execution of a decree for money, appended;

(2) Form No. 4 be cancelled and the following be substituted for the last sentence of Rule 6, Section V, page 70 of the Cess Manual, 1888, commencing with the words "the Collector" and ending with "realization," viz., "the tauzi clerk at the close of each quarter is to submit a list of the estates and holdings which have defaulted in the payment of cesses, and the Collector or Deputy Collector in charge will, if he thinks proper, direct the issue of certificates for the recovery of the arrears;"

(3) Forms Nos. 55 and 47 of the High Court Civil Procedure forms (appended) be substituted for Forms Nos. 5 and 6 respectively.

3. In the table of Contents, page iii of the Cess Manual, the following corrections are to be made in the "B., Forms in the Vernaculars" under "Appendix D:—"

(4) Warrant of attachment of moveable property in defendant's possession in execution of a decree for money;

(5) Order on the nazir to serve proclamation of sale in execution of decree.

4. The numbers of the Forms 5, 6 and 7 need not at present be changed in consequence of the cancellation of Form 4.

(3)—WARRANT OF ATTACHMENT OF MOVEABLE PROPERTY IN DEFENDANT'S POSSESSION IN EXECUTION OF A DECREE FOR MONEY.

[SECTION 255 OF THE CODE OF CIVIL PROCEDURE.]

District

In the Court of *at*

Suit No. of 18

TO THE NAZIR OF THE COURT.

WHEREAS

was ordered, by decree of this Court, passed on the day of 18 in Suit No. 18 , to pay to the sum of Rs.

DECREE.	Rs.	A.	P.
Principal			
Interest			
Costs			
Costs of decree			
Interest thereon			
Total of attachment ...			
Total ...			

as noted in the margin; and whereas the said sum of Rs.

has not been paid:

THESE ARE TO COMMAND YOU to attach the moveable property of the said as set forth in the list hereunto annexed, or which shall be pointed out to you by the said and unless the said shall pay to you the said sum of Rs. together with Rs. , the costs of this attachment, to hold the same until further orders from this Court.

YOU ARE FURTHER COMMANDED to return this Warrant on or before the day of 18 , with an endorsement certifying the date and manner in which it has been executed, or why it has not been executed.

GIVEN under my hand and the seal of the Court, this day of 18

Judge.

Date of making over to the Nazir for service	
Date of return by the Nazir after service	

(5)—ORDER ON THE NAZIR TO SERVE PROCLAMATION OF SALE IN EXECUTION OF DECREE.

[SECTION 287 OF THE CIVIL PROCEDURE CODE.]

District *Court.*

Case No. of 18

RESIDENCE

Versus

RESIDENCE.

TO THE NAZIR OF THE COURT.

Whereas orders have been passed for the sale of the undermentioned property of the judgment-debtor for the recovery of the decreed money of the decree-holder, therefore, having fixed
corresponding to
for the date of sale, and having made over to you sale proclamations with this parwana, it is written that you will serve properly one on the outer door of this Court and on the property specified in the schedule by beat of drum, and submit with your report to the Hazur the receipt of the said service.

Dated 18

SCHEDULE OF PROPERTY.

(6)—PROCLAMATION OF SALE.

[SECTION 287 OF THE CODE OF CIVIL PROCEDURE.]

District

In the Court of at

Execution Case No. of 18

Decree-holder.

of

against

Judgment-debtor.

of

NOTICE is hereby given that, under Section 284, Act XIV of 1882, an order has been passed by this Court for the sale of the attached property mentioned in the annexed Schedule, in satisfaction of the claim of the decree-holder in the suit* mentioned in the margin, amounting with costs and interest up to date of sale to the sum of

* Suit No. of 18
decided by the
of in which
was Plaintiff,
and was Defendant.

The sale will be by public auction, and the property will be put up for sale in the lots specified in the sale Schedule. The sale will be of the property of the judgment-debtors above named, s mentioned in the Schedule below; and the liabilities and claims attaching to the said property, so far as they have been ascertained, are those specified in the Schedule against each lot.

In the absence of any order of postponement, the sale will be held by at the monthly sale commencing at o'clock on the at . In the event, however, of the debt above specified and of the costs of the sale being tendered or paid before the knocking down of any lot, the sale will be stopped.

At the sale the public generally are invited to bid, either personally or by duly authorized agent. No bid by, or on behalf of, the judgment-creditors above-mentioned, however, will be accepted; nor will any sale to them be valid without the express permission of the Court previously given. The following are the further

CONDITIONS OF SALE.

1. The particulars specified in the Schedule below have been stated to the best of the information of the Court, but the Court will not be answerable for any error, mis-statement or omission in this proclamation.

2. The amount by which the biddings are to be increased shall be determined by the officer conducting the sale. In the event of any dispute arising as to the amount bid, or as to the bidder, the lot shall at once be again put up to auction.

3. The highest bidder shall be declared to be the purchaser of any lot, provided always that he is legally qualified to bid, and provided that it shall be in the discretion of the Court or officer holding the sale to decline acceptance of the highest bid when the price offered appears so clearly inadequate as to make it advisable to do so.

4. For reasons recorded, it shall be in the discretion of the officer conducting the sale to adjourn it, subject always to the provisions of Section 291, Act X of 1877.

5. In the case of moveable property, the price of each lot shall be paid for at the time of sale or as soon after as the officer holding the sale directs, and in default of payment the property shall forthwith be again put up and sold.

6. In the case of immoveable property, the person declared to be the purchaser shall pay immediately after such declaration a deposit of 25 per cent. on the amount of his purchase-money to the officer conducting the sale, and in default of such deposit the property shall forthwith be put up again and sold.

7. The full amount of the purchase money shall be paid by the purchaser before the Court closes on the fifteenth day after the sale of the property, exclusive of such day, or if the fifteenth day be a Sunday or other holiday, then on the first office day after the fifteenth day.

8. In default of payment of the balance of purchase-money within the period allowed, the property shall be re-sold after the issue of a fresh notification of sale. The deposit, after defraying the expenses of the sale, shall be forfeited to Government, and the defaulting purchaser shall forfeit all claim to the property, or to any part of the sum for which it may be subsequently sold.

GIVEN under my hand and the seal of the Court this day of 18

Judge.

SCHEDULE OF PROPERTY.

Number of lot.	Description of property to be sold with the name of each owner where there are more judgment-debtors than one.	The revenue assessed upon the estate or part of the estate, if the property to be sold is an interest in an estate or a part of an estate paying revenue to Government.	Detail of any incumbrances to which the property is liable.	Claims, if any, which have been put forward to the property, and any other known particulars bearing on its nature and value.

No. 3.

IN the form of Fihrist in Appendix D, at page 103 of the Cess Manual, 1888, between the columns "Number of paper" and "Remarks," *insert* a new column, "Value of stamp." The columns should be numbered 1 to 6.

The Superintendent of Stationery has been directed to supply the revised form embodying the above addition.

HON'BLE F. B. PEACOCK.

No. 4.

THE rule that the spirit distilled each day should be stored separately from the distillations of other days, even when the strength is the same, is reported to cause inconvenience. The Board accordingly direct that the following addition be made in Rule 23, Section XI, page 97 of the Excise Manual:—

"2. In line 6, after the word "days," *insert* "when the strength differs; but spirits of the same strength, though distilled on different days, may be put in the same vessel."

No. 5.

REVENUE Officers are informed that on the recommendation of the Board and the High Court, the Government has sanctioned the gradual substitution of Messrs. Doolee Chand and Grandson's clip punches for use in courts as well as in record-rooms, in place of the Roorkee punches, as the latter get worn out. The clip punches thus introduced for general use will, as usual, be supplied with the Board's sanction, by the Superintendent of Stamps, Calcutta, to whom the necessary instructions have been issued.

MARCH 1890.

THE HON'BLE F. M. HALLIDAY.

No. 6.

THE attention of District Officers is invited to the Board's Circular Order No. 1 of January 1890, and they are requested to see that the procedure prescribed therein for the payment of land revenue in a district treasury is closely followed in the case of payments of road and public works cesses.

2. The following is to be added to Rule 4, Section V, page 70 of the Cess Manual, 1888 :—"The procedure prescribed in the Board's Circular Order No. 1 of January 1890 for the payment of land revenue in a district treasury is to be closely followed in the case of payments of road and public works cesses."

No. 7.

IN continuation of Circular Order No. 4 of October 1889, the following additions are to be made to the Wards' Manual, 1888.

2. In Rule 5, Section IX, *add* after register "26—Settlements" the following registers :—

27.—Ledger of Advances.

28.—Adjustment Register of Advances.

29.—Ledger of Deposits.

30.—Adjustment Register of Deposits.

3. At the end of Appendix V, *add* the forms of the above registers as follow :—

Register 27.—Ledger of Advances.

Name————————————

1. Advances made, divided into—
   (*a*) Date.
   (*b*) Particulars.
2. Number of voucher.
3. Amount.
4. Total.
5. Advances recovered or adjusted divided into—
   (*a*) Date.
   (*b*) Particulars.
6. Number of voucher or chalan.
7. Amount.
8. Total.

Register 28.—Adjustment Register of Advances.

Month————————————18 .

1. Item No.
2. Month from which transaction dates.
3. Authority.
4. Name of party to whom advance was made.
5. Balance at commencement of month.
6. Advances made during the month, divided into—
   (*a*) Voucher No.
   (*b*) Amount.
7. Total of columns 5 and 6 (*b*).

Register 28.—*Adjustment Register of Advances*—concluded.

8. Advance recovered during the month, divided into—
   (*a*) By cash.
   (*b*) By work done.
   (*c*) Total of columns 8 (*a*) and 8 (*b*).

9. Balance unadjusted at close of the month, (*i.e.*), difference between columns 7 and 8 (*c*).

13. Remarks.

Register 29.—*Ledger of Deposits.*

Name _____

1. Deposits refunded, divided into—
   (*a*) Date.
   (*b*) Particulars.
2. Number of voucher.
3. Amount.
4. Total.

5. Deposits received, divided into—
   (*a*) Date.
   (*b*) Particulars.
6. Number of chalan or voucher.
7. Amount.
8. Total.

Register 30.—*Adjustment Register of Deposits.*

Month _____ 18 .

1. Item No.
2. Month from which transaction dates.
3. Name of depositor.
4. Balance at credit of deposits at the end of last month.
5. Deposits received during the month.
6. Total.

7. Deposits repaid during the month, divided into—
   (*a*) Voucher No.
   (*b*) Amount.
8. Balance at credit of the depositor at the end of the month.
9. Remarks.

No. 8.

IN supersession of paragraphs 4 to 8 of the Board's Circular Order No. 3 of October 1889, the following alterations are to be made in the Wards' Manual, 1888.

2. In Appendix H, page 92, for table VI of return No. XXXI, *substitute* the revised table as shown in annexure A.

3. In Appendix I (test table for return No. XXXI), page 97 and 98, for tests LX to XC, *substitute* the tests LX to XCV as shown in annexure B.

4. For Appendix L (budget estimate of receipts and disbursements), pages 102—105, *substitute* the revised form as in annexure C.

5. For Appendix M (monthly account current of receipts and disbursements), pages 106 and 107, *substitute* the revised form as in annexure D.

6. The Superintendent of Stationery has been requested to print corrected forms of the above appendices.

ANNEXURE A.

Table VI.—Receipts and Disbursements.

Dr.

	Rs.	A.	P.
I.—Cash Balance from last year			
II.—Rent including interest thereon (Table I, heading H, column 13a)			
III.—Cesses (Table I, heading H, column 13b)—			
IV.—Interest—	Rs.	A.	P.
(a) On Government securities			
V.—Receipts exhibited in Tables III and V—			
(a) Recovery of debts including costs decreed in suits (Table III, column 5)			
(b) Lands sold (Table V, column 5) ...			
(c) Securities sold (ditto)			
(d) ...			
(e) ...			

Cr.

	Rs.	A.	P.	Rs.	A.	P.
1. Government Revenue (Table I, heading H, col. 5a) ...						
2. Rent to superior landlords (Table I, heading H, col. 5a) ...						
3. Cesses—(Table I, heading H, col. 5b)—						
4. Management of property—	Rs.	A.	P.			
(a) Salary of Manager						
(b) Establishment, travelling allowance and commission						
(c) *Survey, settlement, measurement, and butwarra*						
(d) *Construction and repairs of cutcherry buildings and clearance of tanks and jungle in cutcherry compounds*						
(e) *Special establishments*						
* (f) Contingencies						
5. Law Expenses—						
(a) Salary of establishment...						
(b) Legal Remembrancer's fees						
(c) Other expenses						
6. Maintenance of Proprietor—						
(a) Salary of Guardian						
(b) Allowance to proprietor and family...						
(c) Social ceremonies						
(d) Religious ceremonies						
(e) Doctor's fees and medicines						
(f) Other expenses						
7. Education						
8. Miscellaneous—						
(a) District post assessment						
(b) Municipal taxes						
(c) Income-tax						
(d) Schools						
(e) Dispensaries						

ANNEXURE A.

DR. *Table VI.—Receipts and Disbursements.*—concluded. CR.

VI.—MISCELLANEOUS—	Rs.	A.	P.	Rs.	A.	P.
(a) Sale proceeds of						
(b) Loans received						
(c) ...						
(d) ...						
(e) ...						
(f) ...						
(g) ...						
(h) ...						
(i) ...						
(j) ...						
(k) ...						
* (l) Petty sundries not detailed above ...						
VII.—SUSPENSE ACCOUNT—						
(a) Deposits received						
(b) Advances recovered						
VIII.—TOTAL RECEIPTS, excluding opening balance						
GRAND TOTAL ...						

8. MISCELLANEOUS—*concluded.*	Rs.	A.	P.	Rs.	A.	P.
(f) Charities, including donations ...						
(g) *Maintenance in efficient condition of estates, buildings, and other immoveable property*						
(h) *Improvement of land and property, and benefit of ward*						
(i) Chaukidari tax						
(j) Embankment cesses						
(k) ...						
(l) ...						
(m) ...						
(n) ...						
* (o) Petty expenses not detailed above ...						
9. RATES—						
(a) One per cent. rate for the general management of wards and attached estates						
(b) Four-anna rate to defray part of the expense of Treasury Establishments						
(c) Six anna rate for audit of accounts by Examiner of Local Accounts ...						
10. DEBTS PAID (Table IV, cols. 6 and 7A)—						
(a) Interest on principal debt						
(b) Principal debt						
11. INVESTMENTS including all costs therefor—(Table V, col. 4, Total)—						
(a) In land						
(b) In Government securities						
12. SUSPENSE ACCOUNT—						
(a) Deposits refunded						
(b) Advances made						
13. TOTAL DISBURSEMENTS						
14. CASH BALANCE to credit of the estate—						
(a) In treasury						
(b) In hand						
GRAND TOTAL						

* If the amounts are large the principal items should be explained.

ANNEXURE B.

Table VI.

LX. Does the entry against heading I agree with the cash balance shown against heading 14, table VI, of the return of the previous year?

LXI. Does the entry against heading II agree with the entry against heading H, column 13*a*, table I?

LXII. Does the entry against heading III agree with the entry against heading H, column 13*b*, table I?

LXIII. Is the interest on Government securities shown against heading IV—1? Is it explained in the separate sheet how the interest has been calculated?

LXIV. Has the total of the items (1) and (2) under heading IV been struck and shown in the outer columns?

LXV. Does the entry against heading V—1 agree with that in column 5 of table III?

LXVI. Are the proceeds of lands sold shown against heading V—2, and does the entry agree with that in table V, column 5, headings A, B, C, D, E, F, and G?

LXVII. Are the sale-proceeds of Government securities sold shown under heading V—3, and does the entry agree with that in table V, heading II, column 5?

LXVIII. Has the total of the entries under heading V been struck and shown in the outer columns?

LXIX. Have all miscellaneous items of receipt been shown against heading VI?

LXX. Has the total of the items under heading VI been struck and shown in the outer columns?

LXXI. Has the total of the items under heading VII been struck and shown in the outer columns?

LXXII. Does the entry against heading VIII represent the total receipts excluding the opening cash balance, and has the grand total been correctly struck of the amount shown in the outer columns?

LXXIII. Does the entry against heading I agree with the black ink enrty in table I, heading GR, column 5*a*?

LXXIV. Does the entry against heading 2 agree with the black ink entry in table I, heading R, column 5*a*?

LXXV. Does the entry against heading 3 agree with the black ink entry in table I, heading II, column 5*b*?

LXXVI. Under heading 4 have the expenses of management been correctly shown against each of the subordinate headings under the sanctioned scale, and has the total of the items been correctly struck and shown in the outer columns?

LXXVII. Do the entries under heading 5 represent only the law expenses, and has a correct total been shown in the outer columns?

LXXVIII. Are the salary of the guardian, allowance to the proprietor and his family, expenses incurred for social or religious ceremonies, and other expenses connected only with the maintenance of the proprietor according to the sanctioned scale, correctly detailed under heading 6, and has a correct total been shown in the outer columns?

LXXIX. Is the cost of education of the minors entered against heading 7?

LXXX. Are the miscellaneous items of expenditure correctly detailed under heading 8, and has a correct total been shown in the outer columns?

LXXXI. Have the general management, treasury and audit rates been correctly calculated on the total of the black and red ink entries in column 10, table I, minus interest, and entered under heading 9 against headings (*a*), (*b*), and (*c*); and has the total of heading 9 been correctly struck and shown in the outer columns?

LXXXII. Are the items of interest and principal debt shown separately against (*a*) and (*b*) of heading 10?

LXXXIII. Does the entry against heading 10 agree with the total of those in ble IV, columns 6*a* and 7*a*?

LXXXIV. Are the *zur-i-peshgi* debts extinguished by the possession of certain lands and not by actual payment excluded from heading 10?

LXXXV. Does the entry against heading 11 agree with the total of those in table V, total of column 4?

LXXXVI. Has the total of the items under heading 12 been struck and shown in the outer columns?

LXXXVII. Does the entry against heading 13 represent the total disbursements?

LXXXVIII. Has the total of the items under heading 14 been struck and shown in the outer columns? Is it stated in the separate sheet how the cash balance has been verified, in whose custody it is, and what is the allotted balance in hand as certified by each treasury officer?

LXXXIX. Does the total of the entries against headings 1 to 14 give the grand total shown in the debit side of the table?

Table VII.

XC. Has the law under which the estate came under management, and have the orders under which charge was assumed, been correctly quoted?

XCI. Have the name, race, or caste, age last birthday, and sex of the proprietor or proprietors been filled in the appropriate place? [This is not required in the case of an attached estate.]

XCII. Have the name of the Manager, the security given by him, the name of the Guardian, in case the proprietor is a minor, the security furnished by him, when their securities were last tested, been stated against headings 1 to 4? If an attached estate, have the prospects of withdrawal of attachment been stated against heading 5?

XCIII. Has a note been appended to the return showing, with respect to all shares in estates, whether separate accounts have been opened; and if they have not been opened, the cause explained?

XCIV. If the property is in several districts, has a retnrn been submitted to the Collector of the principal district, or the district in which the head-quarters of the ward are situated for inclusion in his return to the Board?

XCV. In tables I to V have the fractions been carefully rejected so as not to interfere with the correctness of the totals?

N.B.—Separate returns should not be made to the Board of portions of estates; a return of such portions should be made to the Collector of the principal district in time to admit of his submitting a complete return to the Board at the due date.

ANNEXURE C.

APPENDIX L.

[*See Section IV, Rule* 1.]

Budget Estimate of Receipts and Disbursements of estates, the property of individuals.

Estate of in the district of for the year

Table I.—Estimate of Receipts and Disbursements.

1	2	3	4	1	2	3	4
RECEIPTS.	Actuals of year ended.	Sanctioned estimate of current year.	Proposed estimate for year under budget.	DISBURSEMENTS.	Actuals of year ended.	Sanctioned estimate of current year.	Proposed estimate for year under budget.
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
I.—RENT				1. GOVERNMENT REVENUE ...			
				2. RENT TO SUPERIOR LANDLORDS			
II.—CESSES				3. CESSES			
III.—INTEREST—				4. MANAGEMENT OF PROPERTY—			
(*a*) On Government securities				(*a*) Salary of Manager ...			
				(*b*) Establishment, travelling allowance, and commission.			
IV.—RECEIPTS other than those shown above—				(*c*) *Survey, settlement, measurement, and butwarra*			
(*a*) Recovery of debts, including costs decreed in suits				(*d*) *Construction and repairs of cutcherry buildings, and clearance of tanks and jungle in cutcherry compounds.*			
				(*e*) *Special establishments*			
(*b*) Sale of lands				*(*f*) Contingencies			
(*c*) Do. of securities ...				5. LAW EXPENSES—			
(*d*)				(*a*) Salary of establishment			
				(*b*) Legal Remembrancer's fees			
V.—MISCELLANEOUS—				(*c*) Other expenses			
(*a*) Sale-proceeds of				6. MAINTENANCE OF PROPRIETOR—			
(*b*)				(*a*) Salary of guardian ...			
				(*b*) Allowances to proprietor and family.			
(*c*)				(*c*) Social ceremonies ...			
				(*d*) Religious ceremonies ..			
(*d*)				(*e*) Doctor's fees and medicines			
(*e*)				(*f*) Other expenses			

Table I—Estimate of Receipts and Disbursements—concld.

1	2	3	4	1	2	3	4
RECEIPTS.	Actuals of year ended.	Proposed estimate for year under budget.	Sanctioned estimate of current year.	DISBURSEMENTS.	Actuals of year ended.	Sanctioned estimate of current year.	Proposed estimate for year under budget.
	RS.	RS.	RS.		RS.	RS.	RS.
V.—MISCELLANEOUS—*contd.*				7. EDUCATION			
(*f*)				8. MISCELLANEOUS—			
(*g*)				(*a*) District post assessment			
(*h*)				(*b*) Municipal taxes			
(*i*)				(*c*) Income-tax			
(*j*)				(*d*) Schools			
(*k*)				(*e*) Dispensaries			
* (*l*) Petty sundries not detailed above.				(*f*) Charities, including donations.			
* If the amounts are large the principal items should be explained.				(*g*) *Maintenance in efficient condition of estates, buildings, and other immoveable property* ...			
‡ Zur-i-peshgi debts extinguished by the possession of certain lands and not by actual payment, will not be shown.				(*h*) *Improvement of land and property, and benefit of ward* ...			
				(*i*) Chaukidari tax ...			
				(*j*) Embankment cesses ...			
				(*k*)			
				(*l*)			
				(*m*)			
				(*n*)			
				* (*o*) Petty expenses not detailed above			
				9. RATES—			
				(*a*) One per cent. rate for the general management of wards' and attached estates.			
				(*b*) Four-anna rate to defray part of the expense of Treasury Establishments			
				(*c*) Six-anna rate for the audit of accounts by the Examiner of Local Accounts			
				‡ 10. PAYMENT OF DEBTS—			
				(*a*) Interest on principal debt			
				(*b*) Principal debt			
				11. INVESTMENTS—			
				(*a*) In land			
				(*b*) In Government securities			
GRAND TOTAL ...				GRAND TOTAL ...			

Note.—Every entry of which the headings are in italics is to be separately explained in the explanation sheet attached to the budget and the authority quoted when necessary. No fractions are to be shown. If a fraction exceeds ½, add another unit, otherwise reject it.

Table II.—Ways and Means.

	Rs.
I.—Cash balance at the commencement of the year 18 -18 ...	
II.—Add estimated receipts as shown against headings I to IV of table I	
Total ...	
III.—Deduct estimated expenditure for purposes included in classes I and II of Section 48 of Act IX (B.C.) of 1879.	
(*a*) Heading 1.—Government revenue	
(*b*) „ 2.—Rent to superior landlords	
(*c*) „ 3.—Cesses	
(*d*) „ 4.—Management of property	
(*e*) „ 5.—Law expenses	
(*f*) „ 6.—Maintenance of proprietor	
(*g*) „ 7.—Education	
(*h*) „ 8.—Miscellaneous, excluding heading 8 (*h*) ...	
(*i*) „ 9.—General management, treasury and audit rates ...	
(*j*) „ 10.—Payment of debts	
Total ...	
IV.—Surplus	
V.—Deduct estimated expenditure—	
(*a*) Heading 8 (h).—Improvement of land and property, and benefit of ward under class III of section 48 of the Act ...	
(*b*) „ 11.—Investments under section 50 of the Act ...	
Total ...	
VI.—Estimated balance at the end of the year 18 -18	

Note.—1. The estimated cash balance at the commencement of the year shown against heading I should be obtained with due reference to actual income and expenditure up to date of submission of the estimate and to the probable income and expenditure of the remaining months of the year preceding the year under budget. A certificate that this has been done should be attached by the Manager to the explanation sheet accompanying the budget.

2. The estimated expenditure under heading V (*a*) is ( ) per cent. of the surplus (*i.e.*, the estimated cash balance and the estimated value of Government securities) estimated to be available at the close of the year previous to that under budget. The calculation by which the percentage has been obtained should be given in the explanation sheet attached to the budget.

Table III.—Additional Details.

1	2	3	4	5
DEMANDS.	Estimated amount of current demand of the year under budget.	Estimated amount of arrear demand at the close of the year preceding the year under budget.	Total.	Percentage of estimate of the year under budget on the current demand, column 2.
	Rs.	Rs.	Rs.	
I.—Rent due to estate				
II.—Cesses due to estate				
III.—Government revenue				
IV.—Rent to superior landlords ...				
V.—Cesses due by estate				

Rs.

Estimated balance of principal debt at the close of the year preceding the year under budget ... ...

Estimated amount of interest on principal debt which will fall due within the year under budget ... ...

The 18 } *Collector.* *Manager.*

ANNEXURE D.

APPENDIX M.

(See Section IV, Rule 7.)

Monthly Account Current of Receipts and Disbursements of the Estates the property of individuals.

Estate of *in the district of* *for the month of*

RECEIPTS.				Amount. Rs.	A.	P.
I.—CASH BALANCE from last month						
II.—RENT						
III.—CESSES						
IV.—INTEREST—	Rs.	A.	P.			
(a) On Government securities ...						
V.—RECEIPTS other than those shown above—						
(a) Debts recovered, including costs decreed in suits						
(b) Lands sold						
(c) Securities sold						
(d) ...						
VI.—MISCELLANEOUS—						
(a) Sale proceeds of						
(b)						
(c)						

DISBURSEMENTS.				Amounts. Rs.	A.	P.
1. GOVERNMENT REVENUE						
2. RENT TO SUPERIOR LANDLORDS						
3. CESSES						
4. MANAGEMENT OF PROPERTY—	Rs.	A.	P.			
(a) Salary of Manager						
(b) Establishment, travelling allowance and commission						
(c) Survey, settlement, measurement, and batwara						
(d) Construction and repairs of cutcherry buildings, and clearance of tanks and jungle in cutcherry compounds						
(e) Special establishments						
(f) Contingencies						
5. LAW EXPENSES—						
(a) Salary of establishment						
(b) Legal Remembrancer's fees						
(c) Other expenses						
6. MAINTENANCE OF PROPRIETOR—						
(a) Salary of guardian						
(b) Allowances to proprietor and family						
(c) Social ceremonies						
(d) Religious ceremonies						
(e) Doctor's fees and medicines						
(f) Other expenses						
7. EDUCATION						
8. MISCELLANEOUS—						
(a) District post assessment						
(b) Municipal taxes						

(a) ... ...
(e) ... ...
(f) ... ...
(g) ... ...
(h) ... ...
(i) ... ...
(j) ... ...
(k) ... ...
(l) Petty sundries not detailed above ...

VII.—SUSPENSE ACCOUNT—
(a) Deposits received ... ...
(b) Advances recovered ... ...

VIII.—TOTAL RECEIPTS, excluding opening balance ... ...

* Zur-i-peshgi debts, extinguished by the possession of certain lands, and not by actual payment, will not be shown here.

GRAND TOTAL ...

(c) Income-tax ... ...
(d) Schools ... ...
(e) Dispensaries ... ...
(f) Charities, including donations ...
(g) Maintenance in efficient condition of estates, buildings, and other immoveable property ... ...
(h) Improvement of land and property, and benefit of ward ... ...
(i) Chaukidari taxes ... ...
(j) Embankment cesses ... ...
(k) ...
(l) ...
(m) ...
(n) ...
(o) Petty expenses not detailed above ...

9. RATES—
(a) One per cent. rate for the general management of Wards' and Attached Estates ... ...
(b) Four-annas rate to defray part of the expense of Treasury Establishments ... ...
(c) Six-annas rate for the audit of accounts by the Examiner of Local Accounts ... ...

10. * DEBTS PAID—
(a) Interest on principal debt ... ...
(b) Principal debt ... ...

11. INVESTMENTS—
(a) In land ... ...
(b) In Government securities ... ...

12. SUSPENSE ACCOUNTS—
(a) Deposits refunded ... ...
(b) Advances made ... ...

13. TOTAL DISBURSEMENTS ... ...

14. CASH BALANCE to credit of the estate—
(a) In treasury ... ...
(b) In hand ... ...

GRAND TOTAL ...

Dated 18

APRIL 1890.

THE HON'BLE F. M. HALLIDAY.

No. 1.

THE question having been raised whether a Collector, on behalf of Government, as proprietor, should, on the purchase of an estate by Government at a sale for arrears of revenue, apply for intermediate mutations in accordance with the provisions of Section 42 of Act VII (B.C.) of 1876, and Rule 1, Chapter IV of the Board's Land Registration Rules, the Board have decided that in such cases the same procedure should be followed as is required by the law from private proprietors. Collectors should therefore apply in the form E (page 65 of the Land Registration Manual, 1889), and make an entry in due course in Register D, Part I, whenever such cases occur in their districts.

2. The following is to be inserted as *Note* 2 to Section 42 on page 19 of the Land Registration Manual, 1889:—

Note 2.—On the purchase of an estate by Government at a sale for arrears of revenue, the Collector should, on behalf of Government as proprietor, apply under this section and Rule 1, Chapter IV, of the rules (following the same procedure as is required by the law from private proprietors), in form E in the Appendix, and make an entry in due course in Register D, Part I of Intermediate Mutations —(Board's Proceedings of 11th April 1890, No. 49, Collection 8, File 14 of 1890.)

THE HON'BLE F. B. PEACOCK.

No. 2.

THE following note is to be inserted under Section 112 of Act VIII (B.C.) of 1876 on page 40 of the Butwara Manual:—

NOTE 4.—The lands of an estate were mixed up with the lands of a rent-free holding. The estate having come under partition, a question rose how the Collector should carry on the partition. The matter having

been referred to the Legal Remembrancer, that officer gave as his opinion the following:—"The word 'estate' is distinctly defined in the Partition Act, and that definition must prevail wherever the word occurs through the Act. The Collector has no jurisdiction to partition *lakhiraj* lands, that is work for the Civil Court. He cannot therefore in any way bind the *lakhirajdars* to perform the first duty imposed by Section 112, namely, to portion off the proportion of the joint lands which would be properly coming within the estate he is partitioning. If the *lakhirajdar* himself in an effectual manner broke up the joint holding and abandoned to the estate the exclusive possession of a definite area which the estate accepted, then the portion so falling exclusively within the estate might be partitioned by the Collector among the owners of the estate. But otherwise the Collector cannot interfere with the joint lands."—(Board's Proceedings of 19th April 1890, No. 71, Collection 7, File 10 of 1890.)

No. 3.

THE following rule made by the Lieutenant-Governor of Bengal, with the previous sanction of the Governor-General in Council, under the Opium Act, 1878, and published under the notification of the Government of Bengal, dated the 16th November 1889, at page 935 of the *Calcutta Gazette* of the 20th idem, is hereby republished for the guidance of Revenue Officers:—

The term of a license for the sale of opium or of an intoxicating drug or of poppy-heads will ordinarily commence on the 1st April each year, and the licensee will be required to open his shop within fifteen days from the commencement of the term, failing which the license will be cancelled and the sum paid in advance forfeited, and the license fee for the month will be levied from the licensee, the Collector being at liberty to issue a fresh license at once. In cases of hardship, in which the delay may have arisen from causes beyond the licensee's control, the Collector may, at his discretion, extend the time within which the shop may be opened.

A license granted by the Collector under Rule 30, or a permit granted by him to a licensed druggist, may be cancelled by the Collector for any cause specified in the license or permit. When a license or permit is cancelled for any cause specified therein, the licensee shall not be entitled to the refund of any fee payable under the license or permit which he has paid in advance; and when the fee is payable monthly, he must pay the fee for the month in which the license is cancelled.

This rule should be substituted for the present Rule 35 (1) of the revised Government Opium Rules circulated under the Board's Circular Order No. 11B, dated 30th March 1887.

APRIL 1890.

THE HON'BLE F. M. HALLIDAY.

No. 4.

THE following is to be added at the end of Rule 23, Section VIII, page 20 of the Records Manual, 1888:—

For the copying of these maps only ink is to be supplied to the copyists from the Collector's office. As regards the other materials, such as paints, pencils, brushes, &c., which may be required for the work, they are to be supplied by the copyists themselves and no charge for these articles on private parties is to be allowed.

No. 5.

BETWEEN the words "section 28" and "been deposited" in the last sentence of Rule 6A, Section V, Chapter X, page 191 of the Board's Rules, 1888, prescribed by Circular Order No. 4 of February 1890, *strike out* the word "has" and *insert* the following:—"and any fees due from the purchaser under Rule 7 of this section have."

2. The Board take this opportunity to draw the attention of Revenue Officers to the fact that the ruling in their Proceedings 143 of September 1885, quoted in note 3 to Section XXVIII, Act XI of 1859, page 58 of Mr. Grimley's Manual of the Revenue Sale Law, has been superseded by the Board's Circular Order No. 4 of February 1890 abovementioned.

No. 6.

IN line 3 of Clause (*f*) of Rule 2, Section XIII, Chapter IV, page 57 of the Board's Rules, 1888, as amended by Circular Order No. 1 of January 1890, after the word "slip" *insert* "(Appendix F)."

2. In the heading of Appendix B, Chapter IV, page 76 of the same Board's Rules, 1888, *for* "*See* Section XVI, Rule 3," *substitute* "*See* Section XIII, Rule 2 (*h*), and Section XVI, Rule 3."

3. In the heading of Appendix E, Chapter IV of the same Roard's Rules, 1888, *for* (*e*) *substitute* (*g*).

THE HON'BLE SIR H. L. HARRISON, KT.

No. 7.

THE following alterations and additions are to be made in the Stamp Manual, 1889:—

2. With reference to exemption No. (19) in Appendix C, Table II, page 166, cancel Rule 4, Part III, Section IV, page 105.

3. In Appendix B, page 141, *insert* the following orders of the Government of India:—

"(2) (*a*).—No. 96, dated Calcutta, the 9th January 1890.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

READ again—

Resolution No. 1596, dated the 28th June 1886.
Resolution No. 3528, dated the 11th July 1889.

It was directed in the Resolution of the 11th July that only one year's stock of the stamps most commonly in use should in future be maintained in the stamp depôts at Calcutta, Bombay, and Madras. This order is now cancelled. The central depôts will continue to maintain a stock sufficient for two years' consumption, and indents will be made on the basis of a two-years' supply.

ORDER.—Ordered that this Resolution be forwarded to the Governments of Madras, Bombay, and Bengal.

4. With reference to the Government order in the foregoing paragraph 3, cancel the portions of the Resolution of the Government of India, No. 3528, dated 11th July 1889, in Appendix B, pages 140 and 141, which relate to the reduction of stock of stamps in the central depôts.

5. In Appendix B, pages 141 to 144, for the High Court Rules for copying stamps numbered (3), substitute the following:—

(3)—HIGH COURT RULES FOR COPYING STAMPS.

CIRCULAR ORDER ISSUED BY AUTHORITY OF THE HIGH COURT OF JUDICATURE AT FORT WILLIAM IN BENGAL.

CRIMINAL.

No. 1, dated the 24th January 1890.

For Rule 39, Clauses (*a*), (*b*), (*c*), (*cc*), (*ccc*), (*d*), (*e*), (*f*), (*g*), (*h*), (*hh*), (*i*), (*j*) and foot-notes, Chapter VI, pages 135 to 139, Criminal Rules and Orders, substitute the following:—

39.[1] [*Charges for copies—C. O. No.* 1 *of 24th January* 1890.]—(*a*) In all Criminal Courts a uniform charge shall be made for the preparation of copies, whether certified or uncertified, at the rate of 3 annas per folio. This term it is to be carefully explained to all subordinate officers, merely denominates a certain quantity of manuscript; the folio to consist of 150 words English or of 300 words Vernacular, 4 figures counting as one word.

(*b*) This charge shall be levied by means of an impressed stamp of 3 annas[2] on each sheet of paper corresponding with the folio to be provided by the applicant for a copy. Each of these sheets shall contain a folio, that is, 150 words English or 300 words Vernacular. As there are 25 lines in each sheet, no line shall contain more than 6 words English or 12 words Vernacular.

(*c*) All copies, whether certified or uncertified, must, before issue, be examined by a salaried officer.[3] The copies themselves will, in all cases, be made by Section-writers, who will be remunerated at the rate of 2 annas per folio.

(*d*) Uncertified copies may be converted into certified copies upon the application of the person to whom they have been granted, and upon his filing with such application the necessary 8-anna Court-fee stamps required by law.

(*e*) Certified copy must be "certified to be a true copy," must bear the seal of the Court, and must be signed in full, if not by the Presiding Officer, then by the officer hereinafter named, viz.:—

---

[1] This rule takes effect from the first of April 1890.

[2] Till such stamps are available, the sheets now in use for copies, each bearing an impressed (non-judicial) stamp of 4 annas, will, after they have been overprinted with the words "3 annas" in English and in the Vernacular, be sold for 3 annas per sheet.

[3] The duty of examining copies should, as a rule, be entrusted to the Comparing or Examining Clerks, or if there are none in the office, to the Head Clerk or Sarishtadar. The copyists must not be allowed to examine for each other.

Uncertified copies should only be marked as "examined" and initialled by the Examiner.

At the head-quarters of a district—

All certified copies by the Head Clerk of the Court of the District Magistrate;

In Courts at Subdivisions—

All certified copies by the Head Clerk of the Court of the Subdivisional Magistrate.

In every case the certifying officer will append to his signature the words "authorized under Section 76, Act I of 1872."

The words

Certified to be a true copy   authorzied under Section 76, Act I of 1872.

may be impressed by means of a stamp.

(*f*) One-third of the charges of 3 annas per folio, levied by means of the impressed stamp, represents the payment to Government on account of the salary of Examiners, cost of paper, &c., the remaining two-thirds will represent the earnings of the Section-writers, whose accounts will be made up monthly, and the amount due to each paid out of contingencies.[1] These payments must be checked at the time with the upper part of each stamp, which, when the copy is ready, must be torn off each sheet, along the perforated line, and then endorsed with the copyist's name, and kept till the end of the month. Care must be taken to see that nothing in excess of two-thirds of the amount realized in stamps is paid away.

(*g*) To prevent the risk of stamped slips being used more than once, the officer passing the copyist's account will, after checking it as directed, tear the slips to pieces and cause them to be burnt in his presence. A certificate that this has been done must be attached to the contingent bill on which the copyists' fees are drawn.

(*h*) To protect the interests of the Government, care must be taken to see that all copies issued from the Courts are prepared on the prescribed stamp paper; they must be written on one side of the sheet only, and must not

[1] The copyist is paid by the foli; he would get his pay according to the number of folios copied, whether the copies are subsequently taken out or not.—(H. C. No. 2168, 1881.)

contain more than the authorized number of words. On the other hand, care must be taken to see that applicants are not imposed upon by the copyists spreading their writing over a larger number of sheets than is necessary. By insisting on the number of lines in each sheet being uniform, control may easily be exercised in this matter, the number of words in a few of the lines in each folio being checked. The business of a copyist is (like most other occupations) one calling for skill and greatly dependent for its successfull practice on experience; copyists, therefore, must possess or acquire skill in their business, or they ought not to be retained. Copyists who fail to do their work satisfactorily must be removed.

(*i*) When an applicant requires his copies to be furnished on the day of application, an extra fee of one rupee (or, if the copies exceed four folios, of 4 annas for each folio)[1] shall be charged on all copies so furnished, to be levied from him by a Court-fee stamp, which should be affixed to the application for the copy and be entered in the Register for Court-fee stamps. Care, however, is to be taken that other applicants for copies do not materially suffer by the arrangement. If the granting of other copies be much delayed by this rule, an extra hand ought to be told off to furnish their copies.

(*j*) Under ordinary circumstances, the time for furnishing the copies required shall not be later than 1 P.M. of the fifth open day after the presentation of the application.

(*k*) When a copy of a judgment, sentence or order is granted, the following particulars must invariably be recorded on the back of the copy itself, and in the form[2] given below for the information of the Appellate Court (Section 12, Act XV of 1877).

Date of application for the copy _____
Date of delivery of the requisite stamped sheets _____
Date on which the copy was ready for delivery[3] _____
Date of making over the copy to the applicant _____

(*l*) In the case of certified copies, the Court-fee chargeable under the Court-fees Act should be levied by affixing the necessary stamp to the first folio of the copy.

(*m*) In the case of maps and plans, no general rule can be laid down. In each case a charge will have to be fixed with reference to the difficulty or intricacy of the work to be done. Half will be paid to the copyist, and half

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[1] This is a fee for credit to Government, and no part of it is payable to the copyists. Expedition fees should be shown in column 5 of Annual Statement I, Part IV.

[2] This form is printed on the reverse of the stamped sheets now in use for copies.

[3] Compare IX, C. L. R. 293, which is to be strictly followed—(H. C. 1757, 1883.)

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credited to Government on account of examination fees and cost of materials.[1]

List of Orders cancelled.

Circular Order (Civil) No. 8, dated 29th June 1875.

Circular Order (Civil) No. 30, dated 23rd August 1879, paragraph 4.

Circular Order No. 35, dated the 1st October 1880.

General Letter No. 4, dated the 4th March 1881.

Circular Order No. 4, dated the 1st June 1881.

Circular Order No. 1, dated the 18th June 1883.

Circular Order No. 10, dated the 21st July 1884, last paragraph.

Circular Order No. 2, dated the 2nd February 1885, paragraph 3.

Rule No. 4, dated the 29th June 1886, paragraphs 2 and 3.

CIVIL.

No. 2, dated the 24th January 1890.

For Rule 41, Clauses (*a*), (*b*), (*c*), (*cc*), (*ccc*), (*d*), (*e*), (*f*), (*g*), (*h*), (*hh*), (*i*), (*j*) and foot-notes, Chapter V, pages 291 to 294, Civil Rules and Orders, substitute the following :—

41.[2] [*Charges for Copies—C. O. No.* 2 *of* 24*th January* 1890.]—(*a*). In all Civil Courts, a uniform charge shall be made for the preparation of copies, whether certified or uncertified, at the rate of 3 annas per folio. This term, it is to be carefully explained to all subordinate officers, merely denominates a certain quantity of manuscript; the folio to consist of 150 words English or of 300 words Vernacular, four figures counting as one word.

(*b*) This charge shall be levied by means of an impressed stamp of 3 annas[3] on each sheet of paper corresponding with the folio to be provided by the applicant for a copy. Each of these sheets shall contain a folio—

[1] In Criminal cases parties are entitled to obtain copies, certified or uncertified, of any portion of the record of trial; this ruling covers such Police-papers as may be made use of as evidence at the trial. As regards other Police-papers, the High Court can pass no orders.—(H. C. 1972, 1880, and 1652, 1882.)

Complainants must pay copying fees whenever they want copies. But an accused is, under Section 371 of Act X of 1882, entitled, in cases other than summons cases, to a copy of the judgment absolutely free of charge and on plain paper.—(H. C. Proceedings, May 1881.)

As a general rule, copies of exhibits in a criminal case should certainly not be granted to persons who are strangers to the case. A Magistrate should use his discretion in each case, acting on the general principle that no copies should be given to a stranger without very good cause being shown.—(H. C. 82, 1882.)

[2] These rules take effect from the 1st April 1890.

[3] Till such stamps are available, the sheets now in use for copies, each bearing an impressed (non-judicial) stamp of 4 annas, will, after they have been overprinted with the words "3 annas" in English and in the Vernacular, be sold for 3 annas per sheet.

that is, 150 words English or 300 words Vernacular. As there are 25 lines in each sheet, no line shall contain more than six words English or twelve words Vernacular.

(*c*) All copies, whether certified or uncertified, must, before issue, be examined by a salaried officer.[1] The copies themselves will, in all cases, be made by Section-writers, who will be remunerated at the rate of 2 annas per folio.

(*d*) Uncertified copies may be converted into certified copies upon the application of the person to whom they have been granted, and upon his filing with such application the necessary 8-anna Court-fee stamps required by law.

(*e*) Certified copies must be "certified to be a true copy," must bear the seal of the Court, and must be signed in full, if not by the Presiding Officer, then by the officer hereinafter named, viz.—

At the head-quarters of a district—

in the case of copies of—

Judicial documents not being Wills,—by the Sarishtadar;

in the case of copies of—

Other documents including copies of Wills,—by the Head Clerk.

In Courts of Small Causes constituted under Act IX of 1887—

All certified copies,—by the Head Clerk;

In other Courts at out-stations—

All certified copies,—by the Sarishtadar.

In every case the certifying officer will append to his signature the "words authorized under Section 76, Act I of 1872."

The words

Certified to be a true copy   authorized under Section 76, Act I of 1872.

may be impressed by means of a stamp

[1] The duty of examining copies should, as a rule, be entrusted to the Comparing or Examining clerks, or if there are none in the office, to the Head Clerk or Sarishtadar. The copyists must not be allowed to examine for each other.

Uncertified copies should only be marked as "examined" and initialled by the Examiner.

(*f*) One-third of the charge of 3 annas per folio, levied by means of the impressed stamp, represents the payment to Government, on account of the salary of Examiners, cost of paper, &c.; the remaining two-thirds will represent the earnings of the Section-writers, whose accounts will be made up monthly, and the amount due to each paid out of contingencies.[1] These payments must be checked at the time with the upper part of each stamp, which, when the copy is ready, must be torn off each sheet, along the perforated line, and then endorsed with the copyist's name, and kept till the end of the month. Care must be taken to see that nothing in excess of two-thirds of the amount realized in stamps is paid away.

(*g*) To prevent the risk of stamped slips being used more than once, the officer passing a copyist's account will, after checking it as directed, tear the slips to pieces and cause them to be burnt in his presence. A certificate that this has been done must be attached to the contingent bill on which the copyists' fees are drawn.

(*h*) To protect the interests of the Goverement, care must be taken to see that all copies issued from the Courts are prepared on the prescribed stamped paper; they must be written on one side of the sheet only, and must not contain more than the authorized number of words. On the other hand, care must be taken to see that applicants are not imposed upon by the copyists spreading their writing over a larger number of sheets than is necessary. By insisting on the number of lines in each sheet being uniform, control may easily be exercised in this matter, the number of words in a few of the lines in each folio being checked. The business of a copyist is (like most other occupations) one calling for skill, and greatly dependent for its successful practice on experience; copyists, therefore, must possess or acquire skill in their business, or they ought not to be retained. Copyists who fail to do their work satisfactorily must be removed.

(*i*) When an applicant requires his copies to be furnished on the day of application, an extra fee of one rupee (or, if the copies exceed four folios, of 4 annas for each folio) shall be charged on all copies so furnished, to be levied from him by a Court-fee[2] stamp, which shall be affixed to the application for the copy and be entered in the Register for Court-fee stamps. Care, however, is to be taken that other applicants for copies do not materially suffer by the arrangement. If the granting of other copies be much delayed by this rule, an extra hand ought to be told off to furnish the copies urgently required.

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[1] The copyist is paid by the folio; he would get his pay according to the number of folios copied, whether the copies are subsequently taken out or not.—[H. C. No. 2168 (Criminal), 1881.]

[2] This is a fee for credit to Government, and no part of it is payable to the copyists. Expedition fees should be entered in column 5 of Annual Statement I, Part III.

(*j*) Under ordinary circumstances, the time for furnishing the copies required shall not be later than 1 P.M. of the fifth open day after the presentation of the application.

(*k*) When a copy of a decree, judgment or order is granted, the following particulars must invariably be recorded on the back of the copy itself, and in the form[1] given below, for the information of the Appellate Court (Section 12, Act XV of 1877) :—

Date of application for the copy _____

Date of delivery of the requisite stamped sheets _____

Date on which the copy was ready for delivery _____

Date on making over the copy to applicant _____

(*l*) In the case of certified copies, the Court-fee chargeable under the Court-fees Act should be levied by affixing the necessary stamp to the first folio of the copy.

(*m*) In the case of maps and plans, no general rule can be laid down. In each case a charge will have to be fixed with reference to the difficulty or intricacy of the work to be done. Half will be paid to the copyists, and half credited to Government on account of examination fees and cost of materials.

List of Orders cancelled.

Circular Order No. 8, dated 29th June 1875, paragraph 4.

Circular Order No. 30, dated 23rd August 1879, paragraph 4.

Circular Order No. 35, dated 1st October 1880.

Circular Order No. 14, dated 1st June 1881.

Circular Order No. 4, dated 18th June 1883.

Circular Order No. 7, dated 21st July 1884, last paragraph.

Circular Order No. 4, dated 2nd February 1885, paragraphs 3 and 4.

Rule No. 7, dated 14th May 1886.

6. In line 1 of the rule in Part IV, Section III, page 94, for the words "Circular No. 35, dated 1st October 1880," substitute "Circulars Nos. 1 and 2, dated 24th January 1890."

7. In lines 28 and 43 of the rules in Part II, Section IV, page 104, for the words "the 19th November 1887," and "February," and "August," substitute "The 13th March 1888," and "April," and "October," respectively.

[1] This form is printed on the reverse of the stamped sheets now in use for copies.

REV CIR.

APRIL 1890.

No. 8.

THE following revised form of license for the vend of stamps used under the Court-fees Act, VII of 1870, is prescribed:—

No.

"*License for the vend of Court-fees Stamps used under Act VII of* 1870 *for the year* 189 -9

To

son of

resident of

You are hereby authorized to sell Court-fees stamps used under Act VII of 1870, subject to the rules sanctioned by Government from time to time for the sale of stamps.

2. You shall insert at the time of sale to the public the name of the purchaser, the date of sale, and your signature on the blank space left for this purpose on each adhesive Court-fee stamp.

3. You shall write on the back of every impressed Court-fee stamp which you sell, the date of sale, the name of the purchaser, and the value of the stamp in full in words, and shall affix your signature to the endorsement.

4. You shall at all times keep a sufficient stock of one-anna revenue stamps for sale to the public.

5. Your license will be liable to be cancelled for any infraction of the above conditions.

DATED _____ 189
DISTRICT OF _____ } *Collector or Deputy Commissioner.*

2. The above form should be substituted for the form of license, No. 1 in Appendix A—I, page 122 of the Stamp Manual, 1889.

MAY 1890

THE HON'BLE F. M. HALLIDAY.

No. 1.

As there is an apparent want of harmony between Rule 3 of Section XV on page 43 of The Revenue Officers' Manual, 1888 (as it now stands as altered by Circular Order No. 5 of September 1889), and Rule 3 of Section VI (*a*) on page 16 of the same Manual, and as it is desirable that it should be made clear that a District Officer's choice in appointing ministerial officers is not necessarily limited to his District or Division, the following addition is made to the former rule after the words "District Officer" in line 2:—

"subject to the Commissioner's power to transfer officers as laid down in Rule 3 of Section VI (*a*) of this Manual. A District Officer's choice in appointing ministerial officers, is not limited to his District or Division."

No. 2.

THE following rules and corrections, which are based on orders issued by Government, are to be inserted in The Revenue Officers' Manual, 1888, The Board's Rules, 1888, and The Records Manual, 1888, respectively, as indicated.

2. At the end of Rule 2, Section XXIX, page 66 of The Revenue Officers' Manual, 1888, *add* "The Vernacular Gazettes, both at head-quarters and in subdivisions, should be sold as waste paper at the end of three years."

3. The following is to be added as Rule 2A of the same section:—

Calcutta Gazette.

"2A. Two copies of the *Calcutta Gazette* are supplied to each District Officer, and one copy to each Subdivisional Officer. At district head-quarters one copy of the Gazette should be bound in half-yearly

or yearly volumes and deposited in the record-room, the other copy being simply filed for a period of three years. At the end of each year District Officers should see that all important parts, such as Bills, Acts, Notifications of Government, &c., are taken out of the unbound copies of the Gazettes three years old: the remainder should be sold as waste paper. The parts preserved should be kept filed for use as spare copies.

A similar course should be adopted at subdivisions, where, however, the important parts need only be kept for twelve years, at the end of which time they should be sold as waste paper."

4. In Rrule 7, Section XXVIII, page 66 of the same Manual, for the words "each revenue court and Office" in line 2, *substitute* the words "Subdivisional Officer"; *strike out* the words from "and not carried" to "another Officer" in lines 3 to 6, and *substitute* "and should be bound and preserved for purposes of reference," and at the end of the rule *add* "(At district head-quarters one copy of the Law Reports is by Government order to be kept in the Magistrate's Library)."

5. The following is to be *added* as Rule 8 of the same section:—

"8. With a view to economize space in the Collectorate Library, all the old volumes of the Bengal Quarterly Civil List should be disposed of as waste paper, preserving only the volumes for the last three years."

Bengal Quarterly Civil List.

6. In Rule 6, Section IX, page 135, Board's Rules, 1888, *strike out* the words "District and Subdivisional" in lines 1 and 2, and *add* the following at the end of the rule:—

"District Officers are each supplied with two copies, and Subdivisional Officers with one copy."

7. In Rule 7 of the same section after the word "publication," *insert* "so far as Divisional and Subdivisional Officers are concerned." At the end of the rule, *add* "(At district head-quarters one copy is by Government order to be bound and kept in the Magistrate's Library)."

8. The following rules are also to be inserted in Section VI, page 13 of The Records Manual, 1888, and the word "Gazettes" omitted from the list of papers given under class A on page 14 of

the same Manual, striking out the comma after "regulations" and putting "and" between "regulations" and "laws" and a full stop after "laws":—

Vernacular Gazettes.

"8A. The Vernacular Gazettes, both at head-quarters and in subdivisions, are to be sold as waste paper at the end of three years."

Calcutta Gazette.

"8B. Two copies of the *Calcutta Gazette* are supplied to each District Officer and one copy to each Subdivisional Officer. At district head-quarters one copy of the Gazette should be bound in half-yearly or yearly volumes and deposited in the record-room, the other copy being simply filed for a period of three years. At the end of each year, District Officers should see that all important parts, such as Bills, Acts, Notifications of Government, &c., are taken out of the unbound copies of the Gazettes three years old: the remainder should be sold as waste paper. The parts preserved should be kept filed for use as spare copies. A similar course should be adopted at subdivisions, where, however, the important parts need only be kept for twelve years, at the end of which time they should be sold as waste paper."

No. 3.

AT the instance of the Accountant-General, Bengal, all District Officers are hereby requested to certify at the foot of the Revenue Returns* rendered to the Board that they have been compared with the first stage of compilation received from the office of the General.

* Return No. X.—Land and Miscellaneous Land Revenue.
Return No. XXXVIII.—Cess demands, collections, &c.
Return No. XXXII.—Receipts and disbursements of the general management rate, &c., receipts of the treasury rate.
Return No. XXXIII.—Disbursements of the general management rate.
Return No. XXVI.—Statement of partition fees.
Return No. XXVIII.—Statement of recovery of several kinds of advances.

No. 4.

THE following rule, based on orders issued by Government, is to be inserted as Rule 2A, at page 9 of The Revenue Officers' Manual, 1888, under head "(*b*) Prohibitions."

Officers of Government not to lend money to landholders.

"2A. By Section 2 of Regulation XXXVIII of 1793, Covenanted Civil Servants are prohibited from lending money directly or indirectly to any proprietor or farmer of land, or dependent taluqdar or under-farmer or raiyat or their sureties, and by a Resolution of the Government of India in the Home Department, of the 17th March 1882, this prohibition has been extended to natives of India appointed to an office ordinarily reserved for members of the Covenanted Civil Service under the provisions of 33 Vict., Chapter III, Section 6. By a later Resolution of the Home Department, dated the 16th January 1890, the rules which apply to Covenanted Civil Servants and members of the Statutory Civil Service, as above noticed, have been extended to all uncovenanted officers in the Subordinate Executive and Judicial Services of the Government, who are accordingly prohibited from lending money at interest, whether directly or through relatives or other agents, to landholders, with or without security, within the province in which they are employed."

No. 5.

COLLECTORS having been authorized by Circular Order No. 3 of June 1888 to sanction certain classes of remissions of Road and Public Works Cess, namely, those referred to in Rule 2, Section VIII, page 72 of The Cess Manual, 1888, the following amendment is made in Rule 1 of that section:—

After the word "remitted" in the 4th line, *insert* the words "and which are beyond his own power to deal with."

The object of this amendment is to show more clearly that the Collector need not submit a statement of the remissions falling under Rule 2 to the Commissioner of the Division.

No. 6.

THE Board having had under their consideration the question of the custody, inspection, and grant of copies of settlement proceedings carried on under Chapter X of the Tenancy Act, and consulted Commissioners and District Officers on the subject,

direct that the following rule be inserted as Rule 11A of Section II on page 8 of the Records Manual, 1888:—

Settlement Records under the Bengal Tenancy Act.

11A. The original settlement records of private and wards' estates surveyed and settled under Chapter X of the Bengal Tenancy Act are to be made over to the Collectorate record-rooms of the districts in which the estates are situated. These records are public documents, and the rules for their custody are the same as those which apply to the custody of other public documents. If parties concerned with the survey and settlement proceedings desire to inspect the records and take copies of them, the rules in Section VIII are applicable to these as to all other records.

THE HON'BLE SIR H. L. HARRISON, KT.

No. 7.

IN modification of the Board's Circular Order No. 5 of March 1890, it is intimated that the Government has since decided to postpone the introduction of Messrs. Doolee Chand and Grandson's clip punches into civil and criminal courts and offices, but has allowed the orders contained in the above circular order to remain unaltered so far as the revenue courts and offices are concerned.

MAY 1890.

THE HON'BLE F. M. HALLIDAY.

No. 8.

IT has been brought to the Board's notice that no rate has yet been fixed for road cess processes, the cost of which is not recoverable from the parties concerned but has, under Act IX (B.C.) of 1880, to be borne by the Government and from the District Road Funds. It was generally understood that only the actual cost of service should be charged, and it has been represented that difficulty has been felt in ascertaining beforehand such actual cost for the purpose of attaching court-fee stamps of that value to each record. Having regard to the experience which has been gained since the passing of The Cess Act in serving these processes, not only in ordinary circumstances, but also when the number issued was abnormal, as in the case of revolutions, the Board have come to the conclusion that a rate should be fixed for the service of the processes in question.

2. The rates proposed by the Divisional and District Officers who were consulted vary so widely for different districts in which there is no sufficient cause for such variations that they cannot be adopted. The objects to be kept in view are—(1) that the rate fixed shall be as near the average actual cost incurred as possible: the calculation should therefore take into account not only the pay of the peons employed, but also that of the supervising staff of the Nizarat Department, and such charges as railway fare, boat-hire, cost of stationery, &c.; and (2) that a uniform rate be fixed for as many districts as possible.

3. After carefully considering the reports received, the Board have decided that a uniform rate of 4 annas for each process the cost of which is not recoverable should be adopted for all the districts of Bengal, except Darjeeling, where the rate, owing to the exceptional circumstances of the district, should be 8 annas for each such process.

4. The following addition is therefore to be made at the end of Rule 8, Section VI, page 71 of The Cess Manual, 1888:—

"For all the districts of Bengal, except Darjeeling, where the rate shall be 8 annas, the rate payable for each such notice or process has been fixed at 4 annas."

In line 4 of the same rule *insert* the word "shall" between the words "recoverable" and "be."

THE HON'BLE SIR H. L. HARRISON, KT.

No. 9.

NOTE 2 appended to Section 36 of Act VIII (B C.) of 1876, at page 18 of The Batwara Manual, 1889, is hereby cancelled.

THE HON'BLE F. M. HALLIDAY.

No. 10.

THE following is to be inserted as Rule 1A under heading "(*b*) Prohibitions," Section II, page 9 of the Revenue Officers' Manual, 1888:—

Attitude of Government officers towards political or quasi-political movements.

1A. The Government of India have laid down that "servants of Government have not the same liberty of action as private individuals, and are bound to hold themselves aloof from many movements which are perfectly legitimate, and which private persons are free to promote"; and have directed the observance of the following rules as to the attitude which should be maintained by officers in the service of Government towards political or quasi-political movements with which they may be brought in contact:—

(*a*) As a general rule, no officer of Government should attend at a political meeting where the fact of his presence is likely to be misconstrued, or to impair his usefulness as an official.

(*b*) No officer of Government may take part in the proceedings of a political meeting, or in organizing or promoting a political meeting or agitation.

(*c*) If in any case an officer is in doubt whether any action which he proposes to take would contravene these orders, the matter should be referred to the Head of the Department or district and, if necessary, to the Local Government or Administration.

No. 11.

THE following addition is made in Appendix III under Class B on page 29 of The Records Manual, 1888:—

III.—TOWJIH REGISTERS.

No. 12.

THE following alterations and additions are to be made in Part I of The Wards' Manual, 1888:—

2. At page 1 *strike out* from the Acts of the Governor-General in Council the words and figures "Act XL of 1858," and *insert* after Act IX of 1875 the words and figures "Act VIII of 1890."

3. From pages 4—9 *strike out* the whole of Act XL of 1858.

4. At page 10, in section 3 of Act IX of 1875 for the words "Every minor of whose person or property a guardian has been or shall be appointed by any Court of Justice, and every minor under the jurisdiction of any Court of Wards" *substitute* the following words:—"Every minor of whose person or property, or both, a guardian other than a guardian for a suit within the meaning of Chapter XXXI of the Code of Civil Procedure, has been or shall be appointed or declared by any Court of Justice before the minor has attained the age of eighteen years, and every minor of whose property the superintendence has been or shall be assumed by any Court of Wards before the minor has attained that

See section 52 of Act VIII of 1890.

5. At page 11 after Act IX of 1875 *insert* Act VIII of 1890 as follows:—

ACT VIII OF 1890.

(Received the assent of the Governor-General on the 21st March 1890.)

An Act to consolidate and amend the law relating to Guardian and Ward.

WHEREAS it is expedient to consolidate and amend the law relating to guardian and ward; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

Title, extent and commencement.

1. (1) This Act may be called the Guardians and Wards Act, 1890.

(2) It extends to the whole of British India, inclusive of Upper Burma and British Baluchistan; and

(3) It shall come into force on the first day of July 1890.

Repeal.

2. (1) On and from that day the enactment mentioned in the schedule shall be repealed to the extent specified in the third column thereof.

(2) But all proceedings had, certificates granted, allowances assigned, obligations imposed, and applications, appointments, orders, and rules made under any of those enactments shall, so far as may be, be deemed to have been respectively had, granted, assigned, imposed, and made under this Act; and

(3) Any enactment or document referring to any of those enactments shall, so far as may be, be construed to refer to this Act or to the corresponding portion thereof.

Saving of jurisdiction of Courts of Wards and Chartered High Courts.

3. This Act shall be read subject to every enactment heretofore or hereafter passed relating to any Court of Wards by the Governor-General in Council or by a Governor or Lieutenant-Governor in Council; and nothing in this Act shall be construed to effect, or in any way derogate from, the jurisdiction or authority of any Court of Wards, or to take away any power possessed by any High Court established under the Statutes 24 and 25 Victoria, chapter 104 (*an Act for establishing High Courts of Judicature in India*).

Definitions.

4. In this Act, unless there is something repugnant in the subject or context,—

IX of 1875.

(1) "minor" means a person who, under the provisions of the Indian Majority Act, 1875, is to be deemed not to have attained his majority;

(2) "guardian" means a person having the care of the person of a minor or of his property, or of both his person and property:

(3) "ward" means a minor for whose person or property, or both, there is a guardian:

(4) "District Court" has the meaning assigned to that expression in the Code of Civil Procedure, and includes a High Court in the exercise of its ordinary original civil jurisdiction:

XIV of 1882.

(5) "the Court" means the District Court having jurisdiction to entertain an application under this Act for an order appointing or declaring a person to be a guardian; and, where a guardian has been appointed or declared in pursuance of any such application, it means the Court which appointed or declared the guardian, or, in any matter relating to the person of the ward, the District Court having jurisdiction in the place where the ward for the time being ordinarily resides:

(6) "Collector" means the chief officer in charge of the revenue administration of a district, and includes any officer whom the Local Government, by notification in the official Gazette, may, by name or in virtue of his office, appoint to be a Collector in any local area, or with respect to any class of persons, for all or any of the purposes of this Act:

(7) "European British subject" means an European British subject as defined in the Code of Criminal Procedure, 1882, and includes any Christian of European descent: and

X of 1882.

(8) "prescribed" means prescribed by rules made by the High Court under this Act.

CHAPTER II.

APPOINTMENT AND DECLARATION OF GUARDIANS.

Power of parents to appoint in case of European British subjects.

5. (1) Where a minor is an European British subject, a guardian or guardians of his person or property, or both, may be appointed by will or other instrument to take effect on the death of the person appointing,—

(a) by the father of the minor, or,

(*b*) if the father is dead or incapable of acting, by the mother.

(2) Where guardians have been appointed under sub-section (1) by both parents, they shall act jointly.

Saving of power to appoint in other cases.

6. In the case of a minor who is not an European British subject, nothing in this Act shall be construed to take away or derogate from any power to appoint a guardian of his person or property, or both, which is valid by the law to which the minor is subject.

Power of the Court to make order as to guardianship.

7. (1) Where the Court is satisfied that it is for the welfare of a minor that an order should be made—

(*a*) appointing a guardian of his person or property, or both, or

(*b*) declaring a person to be such a guardian, the Court may make an order accordingly.

(2) An order under this section shall imply the removal of any guardian who has not been appointed by will or other instrument or appointed or declared by the Court.

(3) Where a guardian has been appointed by will or other instrument or appointed or declared by the Court, an order under this section appointing or declaring another person to be guardian in his stead shall not be made until the powers of the guardian appointed or declared as aforesaid have ceased under the provisions of this Act.

Persons entitled to apply for order.

8. An order shall not be made under the last foregoing section, except on the application of—

(*a*) the person desirous of being, or claiming to be, the guardian of the minor, or

(*b*) any relative or friend of the minor, or

(*c*) the Collector of the district or other local area within which the minor ordinarily resides or in which he has property, or

(*d*) the Collector having authority with respect to the class to which the minor belongs.

Court having jurisdiction to entertain application.

9. (1) If the application is with respect to the guardianship of the person of the minor, it shall be made to the District Court having jurisdiction in the place where the minor ordinarily resides.

(2) If the application is with respect to the guardianship of the property of the minor, it may be made either to the District Court having jurisdiction in the place where the minor ordinarily resides or to a District Court having jurisdiction in a place where he has property.

(3) If an application with respect to the guardianship of the property of a minor is made to a District Court, other than that having jurisdiction in the place where the minor ordinarily resides, the Court may return the application if, in its opinion, the application would be disposed of more justly or conveniently by any other District Court having jurisdiction.

Form of application.
XIV of 1882.

10. (1) If the application is not made by the Collector, it shall be by petition signed and verified in manner prescribed by the Code of Civil Procedure for the signing and verification of a plaint, and stating, so far can be ascertained,—

(*a*) the name, sex, religion, date of birth, and ordinary residence of the minor;

(*b*) where the minor is a female, whether she is married, and, if so, the name and age of her husband;

(*c*) the nature, situation, and approximate value of the property, if any, of the minor;

(*d*) the name and residence of the person having the custody or possession of the person or property of the minor;

(*e*) what near relations the minor has, and where they reside;

(*f*) whether a guardian of the person or property, or both, of the minor has been appointed by any person entitled or claiming to be entitled by the law to which the minor is subject to make such an appointment;

(*g*) whether an application has at any time been made to the Court or to any other Court with respect to the

guardianship of the person or property, or both, of the minor, and, if so, when, to what Court, and with what result;

(*h*) whether the application is for the appointment or declaration of a guardian of the person of the minor, or of his property, or of both;

(*i*) where the application is to appoint a guardian, the qualifications of the proposed guardian;

(*j*) where the application is to declare a person to be a guardian, the grounds on which that person claims;

(*k*) the causes which have led to the making of the application; and

(*l*) such other particulars, if any, as may be prescribed or as the nature of the application renders it necessary to state.

(2) If the application is made by the Collector, it shall be by letter addressed to the Court and forwarded by post or in such other manner as may be found convenient, and shall state, as far as possible, the particulars mentioned in sub-section (1).

(3) The application must be accompanied by a declaration of the willingness of the proposed guardian to act, and the declaration must be signed by him and attested by at least two witnesses.

Procedure on admission of application.

11. (1) If the Court is satisfied that there is ground for proceeding on the application, it shall fix a day for the hearing thereof, and cause notice of the application and of the date fixed for the hearing—

(*a*) to be served in the manner directed in the Code of Civil Procedure on—

XIV of 1882.

(i) the parents of the minor, if they are residing in British India,

(ii) the person, if any, named in the petition or letter as having the custody or possession of the person or property of the minor,

(iii) the person proposed in the application or letter to be appointed or declared guardian, unless that person is himself the applicant, and

(iv) any other person to whom, in the opinion of the Court, special notice of the application should be given; and

(*a*) to be posted on some conspicuous part of the court-house, and of the residence of the minor, and otherwise published in such manner as the Court, subject to any rules made by the High Court under this Act, thinks fit.

(2) The Local Government may, by general or special order, require that, when any part of the property described in a petition under section 10, sub-section (1), is land of which a Court of Wards could assume the superintendence, the Court shall also cause a notice, as aforesaid, to be served on the Collector in whose district the minor ordinarily resides, and on every Collector in whose district any portion of the land is situate, and the Collector may cause the notice to be published in any manner he deems fit.

(3) No charge shall be made by the Court or the Collector for the service or publication of any notice served or published under sub-section (2).

Power to make interlocutory order for production of minor and interim protection of person and property.

12. (1) The Court may direct that the person, if any, having the custody of the minor shall produce him or cause him to be produced at such place and time and before such person as it appoints, and may make such order for the temporary custody and protection of the person or property of the minor as it thinks proper.

(2) If the minor is a female who ought not to be compelled to appear in public, the direction under sub-section (1) for her production shall require her to be produced in accordance with the customs and manners of the country.

(3) Nothing in this section shall authorize—

(*a*) the Court to place a female minor in the temporary custody of a person claiming to be her guardian on the

ground of his being her husband, unless she is already in his custody with the consent of her parents, if any, or

(*b*) any person to whom the temporary custody and protection of the property of a minor is entrusted to dispossess, otherwise than by due course of law, any person in possession of any of the property.

Hearing of evidence before making of order.

13. On the day fixed for the hearing of the application, or as soon afterwards as may be, the Court shall hear such evidence as may be adduced in support of or in opposition to the application.

Simultaneous proceedings in different Courts.

14. (1) If proceedings for the appointment or declaration of a guardian of a minor are taken in more Courts than one, each of those Courts shall, on being apprised of the proceedings in the other Court or Courts, stay the proceedings before itself.

(2) If the Courts are both or all subordinate to the same High Court, they shall report the case to the High Court, and the High Court shall determine in which of the Courts the proceedings with respect to the appointment or declaration of a guardian of the minor shall be had.

(3) In any other case in which proceedings are stayed under sub-section (1), the Courts shall report the case through the Local Government to the Governor-General in Council, and the Governor-General in Council shall determine in which of the Courts the proceedings with respect to the appointment or declaration of a guardian of the minor shall be had.

Appointment or declaration of several guardians.

15. (1) If the law to which the minor is subject admits of his having two or more joint-guardians of his person or property, or both, the Court may, if it thinks fit, appoint or declare them.

(2) On the death of a father, being an European British subject, who has, by will or other instrument to take effect on his death, appointed a guardian of his minor child, the Court may appoint the mother to be guardian of the child jointly with the guardian appointed by the father.

(3) On the death of a mother, being an European British subject, who, during the incapacity of the father of her minor child has, by will or other instrument to take effect on her death, appointed a guardian of the child, the Court may, if the father becomes capable of acting, appoint him to be sole guardian of the child or guardian of the child jointly with the guardian appointed by the mother, as it thinks fit.

(4) Separate guardians may be appointed or declared of the person and of the property of a minor.

(5) If a minor has several properties, the Court may, if it thinks fit, appoint or declare a separate guardian for any one or more of the properties.

Appointment or declaration of guardian for property beyond jurisdiction of the Court.

16. If the Court appoints or declares a guardian for any property situate beyond the local limits of its jurisdiction, the Court having jurisdiction in the place where the property is situate shall, on production of a certified copy of the order appointing or declaring the guardian, accept him as duly appointed or declared and give effect to the order.

Matters to be considered by the Court in appointing guardian.

17. (1) In appointing or declaring the guardian of a minor, the Court shall, subject to the provisions of this section, be guided by what, consistently with the law to which the minor is subject, appears in the circumstances to be for the welfare of the minor.

(2) In considering what will be for the welfare of the minor, the Court shall have regard to the age, sex and religion of the minor, the character and capacity of the proposed guardian and his nearness of kin to the minor, the wishes, if any, of a deceased parent, and any existing or previous relations of the proposed guardian with the minor or his property.

(3) If the minor is old enough to form an intelligent preference, the Court may consider that preference.

(4) As between parents who are European British subjects adversely claiming the guardianship of the person, neither parent is entitled to it as of right; but, other things being equal, if the minor is a male of tender years or a female, the minior should be

given to the mother, and if the minor is a male of an age to require education and preparation for labour and business, then to the father.

(5) The Court shall not appoint or declare any person to be a guardian against his will.

Appointment or declaration of Collector in virtue of office.

18. Where a Collector is appointed or declared by the Court in virtue of his office to be guardian of the person or property, or both, of a minor, the order appointing or declaring him shall be deemed to authorize and require the person for the time being holding the office to act as guardian of the minor with respect to his person or property, or both, as the case may be.

Guardian not to be appointed by the Court in certain cases.

19. Nothing in this chapter shall authorize the Court to appoint or declare a guardian of the property of a minor whose property is under the superintendence of a Court of Wards, or to appoint or declare a guardian of the person—

(*a*) of a minor who is a married female and whose husband is not, in the opinion of the Court, unfit to be guardian of her person, or,

(*b*) subject to the provisions of this Act with respect to European British subjects, of a minor whose father is living and is not, in the opinion of the Court, unfit to be guardian of the person of the minor, or

(*c*) of a minor whose property is under the superintendence of a Court of Wards competent to appoint a guardian of the person of the minor.

CHAPTER III.

DUTIES, RIGHTS, AND LIABILITIES OF GUARDIANS.

General.

Fiduciary relation of guardian to ward.

20. (1) A guardian stands in a fiduciary relation to his ward, and, save as provided by the will or other instrument, if any, by which he was appointed, or by this Act, he must not make any profit out of his office.

(2) The fiduciary relation of a guardian to his ward extends to and affects purchases by the guardian of the property of the ward, and by the ward of the property of the guardian, immediately or soon after the ward has ceased to be a minor, and generally all transactions between them while the influence of the guardian still lasts or is recent.

Capacity of minors to act as guardians.

21. A minor is incompetent to act as guardian of any minor except his own wife or child or, where he is the managing member of an undivided Hindu family, the wife or child of another minor member of that family.

Remuneration of guardian.

22. (1) A guardian appointed or declared by the Court shall be entitled to such allowance, if any, as the Court thinks fit for his care and pains in the execution of his duties.

(2) When any officer of the Government, as such officer, is so appointed or declared to be guardian, such fees shall be paid to the Government out of the property of the ward as the Local Government, by general or special order, directs.

Control of Collector as guardian.

23. A Collector appointed or declared by the Court to be guardian of the person or property, or both, of a minor shall, in all matters connected with the guardianship of his ward, be subject to the control of the Local Government or of such authority as that Government, by notification in the official Gazette, appoints in his behalf.

Guardian of the Person.

Duties of guardian of the person.

24. A guardian of the person of a ward is charged with the custody of the ward and must look to his support, health, and education, and such other matters as the law to which the ward is subject requires.

Title of guardian to custody of ward.

25. (1) If a ward leaves or he is removed from the custody of a guardian of his person, the Court, if it is of opinion that it will be for the welfare of the ward to return to the custody of his guardian, may make an order for his return, and for the purpose of enforcing the order

may cause the ward to be arrested and to be delivered into the custody of the guardian.

(2) For the purpose of arresting the ward, the Court may exercise the power conferred on a Magistrate of the first class by section 100 of the Code of Criminal Procedure, 1882.

X of 1882.

(3) The residence of a ward against the will of his guardian with a person who is not his guardian does not of itself terminate the guardianship.

Removal of ward from jurisdiction.

26. (1) A guardian of the person appointed or declared by the Court, unless he is the Collector or is a guardian appointed by will or other instrument, shall not, without the leave of the Court by which he was appointed or declared, remove the ward from the limits of its jurisdiction except for such purposes as may be prescribed.

(2) The leave granted by the Court under sub-section (1) may be special or general, and may be defined by the order granting it.

Guardian of Property.

Duties of guardian of property.

27. A guardian of the property of a ward is bound to deal therewith as carefully as a man of ordinary prudence would deal with it if it were his own, and subject to the provisions of this chapter, he may do all acts which are reasonable and proper for the realization, protection, or benefit of the property.

Powers of testamentary guardian.

28. Where a guardian has been appointed by will or other instrument, his power to mortgage or charge or transfer by sale, gift, exchange, or otherwise, immoveable property belonging to his ward is subject to any restriction which may be imposed by the instrument, unless he has under this Act been declared guardian, and the Court which made the declaration permits him by an order in writing, notwithstanding the restriction, to dispose of any immoveable property specified in the order in a manner permitted by the order.

Limitation of powers of guardian of property appointed or declared by the Court.

29. Where a person other than a Collector, or than a guardian appointed by will or other instrument, has been appointed or declared by the Court to be guardian of the property of a ward, he shall not, without the previous permission of the Court—

(*a*) mortgage or charge, or transfer by sale, gift, exchange, or otherwise, any part of the immoveable property of his ward, or

(*b*) lease any part of that property for a term exceeding five years or for any term extending more than one year beyond the date on which the ward will cease to be a minor.

Voidability of transfers made in contravention of section 28 or section 29.

30. A disposal of immoveable property by a guardian in contravention of either of the two last foregoing sections is voidable at the instance of any other person affected thereby.

Practice with respect to permitting transfers under section 29.

31. (1) Permission to the guardian to do any of the acts mentioned in section 29 shall not be granted by the Court, except in case of necessity, or for an evident advantage to the ward.

(2) The order granting the permission shall recite the necessity or advantage, as the case may be, describe the property with respect to which the act permitted is to be done, and specify such conditions, if any, as the Court may see fit to attach to the permission; and it shall be recorded, dated, and signed by the Judge of the Court with his own hand, or, when from any cause he is prevented from recording the order with his own hand, shall be taken down in writing from his dictation, and be dated and signed by him.

(3) The Court may in its discretion attach to the permission the following among other conditions, namely:—

(*a*) that a sale shall not be completed without the sanction of the Court;

(*b*) that a sale shall be made to the highest bidder by public auction, before the Court or some person

specially appointed by the Court for that purpose, at a time and place to be specified by the Court, after such proclamation of the intended sale as the Court, subject to any rules made under this Act by the High Court, directs;

(*c*) that a lease shall not be made in consideration of a premium or shall be made for such term of years and subject to such rents and covenants as the Court directs;

(*d*) that the whole or any part of the proceeds of the act permitted shall be paid into the Court by the guardian, to be disbursed therefrom or to be invested by the Court on prescribed securities, or to be otherwise disposed of as the Court directs.

(4) Before granting permission to a guardian to do an act mentioned in section 29, the Court may cause notice of the application for the permission to be given to any relative or friend of the ward, who should, in its opinion, receive notice thereof, and shall hear and record the statement of any person who appears in opposition to the application.

Variation of powers of guardian of property appointed or declared by the Court.

32. Where a guardian of the property of a ward has been appointed or declared by the Court, and such guardian is not the Collector, the Court may, from time to time, by order, define, restrict, or extend his powers with respect to the property of the ward in such manner and to such extent as it may consider to be for the advantage of the ward and consistent with the law to which the ward is subject.

Right of guardian so appointed or declared to apply to the Court for opinion in management of property of ward.

33. (1) A guardian appointed or declared by the Court may apply by petition to the Court which appointed or declared him for its opinion, advice, or direction on any present question respecting the management or administration of the property of his ward.

(2) If the Court considers the question to be proper for summary disposal, it shall cause a copy of the petition to be

served on, and the hearing thereof may be attended by, such of the persons interested in the application as the Court thinks fit.

(3) The guardian stating in good faith the facts in the petition and acting upon the opinion, advice, or direction given by the Court shall be deemed, so far as regards his own responsibility, to have performed his duty as guardian in the subject-matter of the application.

Obligations on guardian of property appointed or declared by the Court.

34. Where a guardian of the property of a ward has been appointed or declared by the Court and such guardian is not the Collector, he shall,—

(*a*) if so required by the Court, give a bond, nearly as may be in the prescribed form, to the Judge of the Court to enure for the benefit of the Judge for the time being, with or without sureties, as may be prescribed, engaging duly to account for what he may receive in respect of the property of the ward;

(*b*) if so required by the Court, deliver to the Court, within six months from the date of his appointment or declaration by the Court, or within such other time as the Court directs, a statement of the immoveable property belonging to the ward, of the money and other moveable property which he has received on behalf of the ward up to the date of delivering the statement, and of the debts due on that date to or from the ward;

(*c*) if so required by the Court, exhibit his accounts in the Court at such times and in such form as the Court from time to time directs;

(*d*) if so required by the Court, pay into the Court at such time as the Court directs the balance due from him on those accounts, or so much thereof as the Court directs; and

(*e*) apply for the maintenance, education, and advancement of the ward and of such persons as are dependent on him, and for the celebration of ceremonies to

which the ward or any of those persons may be a party, such portion of the income of the property of the ward as the Court from time to time directs, and, if the Court so directs, the whole or any part of that property.

Suit against guardian where administration-bond was taken.

35. Where a guardian appointed or declared by the Court has given a bond duly to account for what he may receive in respect of the property of his ward, the Court may, on application made by petition and on being satisfied that the engagement of the bond has not been kept, and upon such terms as to security, or providing that any money received be paid into the Court, or otherwise as the Court thinks fit, assign the bond to some proper person, who shall thereupon be entitled to sue on the bond in his own name as if the bond had been originally given to him instead of to the Judge of the Court, and shall be entitled to recover thereon, as trustee for the ward, in respect of any breach thereof.

Suit against guardian where administration-bond was not taken.

36. (1) Where a guardian appointed or declared by the Court has not given a bond as aforesaid, any person, with the leave of the Court, may, as next friend, at any time during the continuance of the minority of the ward, and upon such terms as aforesaid, institute a suit against the guardian, or, in case of his death, against his representative, for an account of what the guardian has received in respect of the property of the ward, and may recover in the suit, as trustee for the ward, such amount as may be found to be payable by the guardian or his representative, as the case may be.

(2) The provisions of sub-section (1) shall, so far as they relate to a suit against a guardian, be subject to the provisions of section 440 of the Code of Civil Procedure as amended by this Act.

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General liability of guardian as trustee.

37. Nothing in either of the two last foregoing sections shall be construed to deprive a ward or his representative of any remedy against his guardian, or the representative of the guardian, which, not being expressly provided in either of those sections, any other beneficiary

or his representative would have against his trustee or the representative of the trustee.

Termination of Guardianship.

Right of survivorship among joint-guardians.

38. On the death of one of two or more joint-guardians, the guardianship continues to the survivor or survivors until a further appointment is made by the Court.

Removal of guardian.

39. The Court may, on the application of any person interested, or of its own motion, remove a guardian appointed or declared by the Court, or a guardian appointed by will or other instrument, for any of the following causes, namely:—

(*a*) for abuse of his trust;

(*b*) for continued failure to perform the duties of his trust;

(*c*) for incapacity to perform the duties of his trust;

(*d*) for ill-treatment, or neglect to take proper care, of his ward;

(*e*) for contumacious disregard of any provision of this Act or of any order of the Court;

(*f*) for conviction of an offence implying, in the opinion of the Court, a defect of character which unfits him to be the guardian of his ward;

(*g*) for having an interest adverse to the faithful performance of his duties;

(*h*) for ceasing to reside within the local limits of the jurisdiction of the Court;

(*i*) in the case of a guardian of the property, for bankruptcy or insolvency;

(*j*) by reason of the guardianship of the guardian ceasing, or being liable to cease, under the law to which the minor is subject:

Provided that a guardian appointed by will or other instrument, whether he has been declared under this Act or not, shall not be removed—

(*a*) for the cause mentioned in clause (*g*) unless the adverse interest accrued after the death of the person, who

appointed him, or it is shown that that person made and maintained the appointment in ignorance of the existence of the adverse interest, or

(*b*) for the cause mentioned in clause (*h*) unless such guardian has taken up such a residence as, in the opinion of the Court, renders it impracticable for him to discharge the functions of guardian.

Discharge of guardian.

40. (1) If a guardian appointed or declared by the Court desires to resign his office, he may apply to the Court to be discharged.

(2) If the Court finds that there is sufficient reason for the application, it shall discharge him, and, if the guardian making the application is the Collector and the Local Government approves of his applying to be discharged, the Court shall in any case discharge him.

Cessation of authority of guardian.

41. (1) The powers of a guardian of the person cease—

(*a*) by his death, removal, or discharge;

(*b*) by the Court of Wards assuming superintendence of the person of the ward;

(*c*) by the ward ceasing to be a minor;

(*d*) in the case of a female ward, by her marriage to a husband who is not unfit to be guardian of her person, or, if the guardian was appointed or declared by the Court, by her marriage to a husband who is not, in the opinion of the Court, so unfit; or,

(*e*) in the case of a ward whose father was unfit to be guardian of the person of the ward, by the father ceasing to be so, or, if the father was deemed by the Court to be so unfit, by his ceasing to be so in the opinion of the Court.

(2) The powers of a guardian of the property cease—

(*a*) by his death, removal, or discharge;

(*b*) by the Court of Wards assuming superintendence of the property of the ward; or,

(*c*) by the ward ceasing to be a minor.

(3) When for any cause the powers of a guardian cease, the Court may require him, or, if he is dead, his representative to deliver as it directs any property in his possession or control belonging to the ward or any accounts in his possession or control relating to any past or present property of the ward.

(4) When he has delivered the property or accounts as required by the Court, the Court may declare him to be discharged from his liabilities save as regards any fraud which may subsequently be discovered.

Appointment of successor to guardian dead, discharged, or removed.

42. When a guardian appointed or declared by the Court is discharged, or, under the law to which the ward is subject, ceases to be entitled to act, or when any such guardian or a guardian appointed by will or other instrument is removed or dies, the Court, of its own motion or an application under Chapter II, may, if the ward is still a minor, appoint or declare another guardian of his person or property, or both, as the case may be.

CHAPTER IV.

SUPPLEMENTAL PROVISIONS.

Orders for regulating conduct or proceedings of guardians, and enforcement of those orders.

43. (1) The Court may, on the application of any person interested or of its own motion, make an order regulating the conduct or proceedings of any guardian appointed or declared by the Court.

(2) Where there are more guardians than one of a ward, and they are unable to agree upon a question affecting his welfare, any of them may apply to the Court for its direction, and the Court may make such order respecting the matter in difference as it thinks fit.

(3) Except where it appears that the object of making an order under sub-section (1) or sub-section (2) would be defeated by the delay, the Court shall, before making the order, direct notice of the application therefor or of the intention of the Court to make it, as the case may be, to be given, in a case under sub-section (1), to the guardian, or, in a case under sub-section (2), to the guardian who has not made the application

(4) In case of disobedience to an order made under sub-section (1) or sub-section (2), the order may be enforced in the same manner as an injunction granted under section 492 or section 493 of the Code of Civil Procedure, in a case under sub-section (1), as if the ward were the plaintiff and the guardian were the defendant, or, in a case under sub-section (2), as if the guardian who made the application were the plaintiff and the other guardian were the defendant.

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(5) Except in a case under sub-section (2), nothing in this section shall apply to a Collector who is, as such, a guardian.

Penalty for removal of ward from jurisdiction.

44. If, for the purpose or with the effect of preventing the Court from exercising its authority with respect to a ward, a guardian appointed or declared by the Court removes the ward from the limits of the jurisdiction of the Court in contravention of the provisions of section 26, he shall be liable, by order of the Court, to fine not exceeding one thousand rupees, or to imprisonment in the civil jail for a term which may extend to six months.

Penalty for contumacy.

45. (1) In the following cases, namely:—

(*a*) if a person having the custody of a minor fails to produce him or cause him to be produced in compliance with a direction under section 12, sub-section (1), or to do his utmost to compel the minor to return to his custody of his guardian in obedience to an order under section 25, sub-section (1), or

(*b*) if a guardian appointed or declared by the Court fails to deliver to the Court, within the time allowed by or under clause (*b*) of section 34, a statement required under that clause, or to exhibit accounts in compliance with a requisition under clause (*c*) of that section, or to pay into the Court the balance due from him on those accounts in compliance with a requisition under clause (*d*) of that section, or

(*c*) if a person who has ceased to be a guardian, or the representative of such a person, fails to deliver any

property or accounts in compliance with a requisition under section 41, sub-section (3),

the person, guardian, or representative, as the case may be, shall be liable, by order of the Court, to fine not exceeding one hundred rupees, and in case of recusancy to further fine not exceeding ten rupees for each day after the first during which the default continues, and not exceeding five hundred rupees in the aggregate, and to detention in the civil jail until he undertakes to produce the minor or cause him to be produced, or to compel his return, or to deliver the statement, or to exhibit the accounts. or to pay the balance, or to deliver the property or accounts, as the case may be.

(2) If a person who has been released from detention on giving an undertaking under sub-section (1) fails to carry out the undertaking within the time allowed by the Court, the Court may cause him to be arrested and re-committed to the civil jail.

Reports of Collectors and Subordinate Courts.

46. (1) The Court may call upon the Collector, or upon any Court subordinate to the Court, for a report on any matter arising in any proceeding under this Act and treat the report as evidence.

(2) For the purpose of preparing the report the Collector or the Judge of the subordinate Court, as the case may be, shall make such inquiry as he deems necessary, and may, for the purposes of the inquiry, exercise any power of compelling the attendance of a witness to give evidence or produce a document which is conferred on a Court by the Code of Civil Procedure.

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Orders appealable.

47. An appeal shall lie to the High Court from an order made by a District Court,—

(*a*) under section 7, appointing or declaring or refusing to appoint or declare a guardian; or,

(*b*) under section 9, sub-section (3), returning an application; or,

(*c*) under section 25, making or refusing to make an order for the return of a ward to the custody of the guardian; or,

(*d*) under section 26, refusing leave for the removal of a ward from the limits of the jurisdiction of the Court or imposing conditions with respect thereto; or,

(*e*) under section 28 or section 29, refusing permission to a guardian to do an act referred to in the section; or,

(*f*) under section 32, defining, restricting, or extending the powers of a guardian; or,

(*g*) under section 39, removing a guardian; or,

(*h*) under section 40, refusing to discharge a guardian; or,

(*i*) under section 43, regulating the conduct or proceedings of a guardian or settling a matter in difference between joint-guardians or enforcing the order; or,

(*j*) under section 44 or section 45, imposing a penalty.

XIV of 1882.
Finality of other orders.

48. Save as provided by the last foregoing section and by section 622 of the Code of Civil Procedure, an order made under this Act shall be final, and shall not be liable to be contested by suit or otherwise.

Costs.

49. The costs of any proceedings under this Act, including the costs of maintaining a guardian or other person in the civil jail, shall, subject to any rules made by the High Court under this Act, be in the discretion of the Court in which the proceeding is had.

Power of High Court to make rules.

50. (1) In addition to any other power to make rules conferred expressly or impliedly by this Act, the High Court may from time to time make rules consistent with this Act—

(*a*) as to the matters respecting which, and the time at which, reports should be called for from Collectors and subordinate Courts;

(*b*) as to the allowances to be granted to, and the security to be required from, guardians, and the cases in which such allowances should be granted;

(*c*) as to the procedure to be followed with respect to applications of guardians for permission to do acts referred to in sections 28 and 29.

(*d*) as to the circumstances in which such requisitions as are mentioned in clauses (*a*), (*b*), (*c*), and (*d*) of section 34 should be made;

(*e*) as to the preservation of statements and accounts delivered and exhibited by guardians;

(*f*) as to the inspection of those statements and accounts by persons interested;

(*g*) as to the custody of money, and securities for money, belonging to wards;

(*h*) as to the securities on which money belonging to wards may be invested;

(*i*) as to the education of wards for whom guardians, not being Collectors, have been appointed or declared by the Court; and,

(*j*) generally, for the guidance of the Courts in carrying out the purposes of this Act.

(2) Rules under clauses (*a*) and (*i*) of sub-section (1) shall not have effect until they have been approved by the Local Government, nor shall any rule under this section have effect until it has been published in the official Gazette.

Applicability of Act to guardians already appointed by Court.

51. A guardian appointed by, or holding a certificate of administration from, a Civil Court under any enactment repealed by this Act shall, save as may be prescribed, be subject to the provisions of this Act, and of the rules made under it, as if he had been appointed or declared by the Court under Chapter II.

Amendment of Indian Majority Act.

52. In section 3 of the Indian Majority Act, 1875, for the words "every minor of whose person or property a guardian has been or shall be appointed by any Court of Justice, and every minor under the jurisdiction of any Court of Wards," the following shall be substituted, namely:— IX of 1875.

"every minor of whose person or property, or both, a guardian, other than a guardian for a suit within the meaning of Chapter XXXI of the Code of Civil Procedure, has been or shall be appointed or declared by any Court of Justice before the minor IV of 1882.

has attained the age of eighteen years, and every minor of whose property the superintendence has been or shall be assumed by any Court of Wards before the minor has attained that age."

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53. Chapter XXXI of the Code of Civil Procedure shall be amended as follows, namely:—

Amendment of Chapter XXXI of the Code of Civil Procedure.

A.—To section 440 of the said Code the following shall be added, namely:—

"If a minor has a guardian appointed or declared by an authority competent in this behalf, a suit shall not be instituted on behalf of the minor by any person other than such guardian except with the leave of the Court granted after notice to such guardian and after hearing any objections which he may desire to make with respect to the institution of the suit, and the Court shall not grant such leave unless it is of opinion that it is for the welfare of the minor that the person proposing to institute the suit in the name of the minor should be permitted to do so."

B.—To section 443 of the said Code the following shall be added, namely:—

"Where an authority competent in this behalf has appointed or declared a guardian or guardians of the person or property, or both, of the minor, the Court shall appoint him or one of them, as the case may be, to be the guardian for the suit under this section, unless it considers, for reasons to be recorded by it, that some other person ought to be so appointed."

C.—After section 446 of the said Code the following shall be added, namely:—

"If the next friend is not a guardian appointed or declared by an authority competent in this behalf, and an application is made by a guardian so appointed or declared who desires to be himself appointed in the place of the next friend, the Court shall remove the next friend unless it considers, for reasons to be recorded by it, that the guardian ought not to be appointed the next friend of the minor."

D.—For section 461 of the said Code the following shall be substituted, namely:—

"461. (1) A next friend or guardian for the suit shall not, without the leave of the Court, receive any money or other moveable property on behalf of a minor, either—

Receipt by next friend or guardian *ad litem* of property under decree for minor.

(*a*) by way of compromise before decree or order, or

(*b*) under a decree or order in favour of the minor.

"(2) Where the next friend or guardian for the suit has not been appointed or declared by competent authority to be guardian of the property of the minor, or, having been so appointed or declared, is under any disability known to the Court to receive the money or other moveable property, the Court shall, if it grants him leave to receive the property, require such security and give such directions as will, in its opinion, sufficiently protect the property from waste and ensure its proper application."

E.—For section 464 of the said Code as amended by the Civil Procedure Code Amendment Act, 1888, the following shall be substituted, namely:— VII of 1888.

"464. Nothing in this chapter applies to a Sovereign Prince or ruling Chief suing or being sued in the name of his State or being sued, by direction of the Governor-General in Council or a local Government, in the name of an agent or in any other name, or shall be construed to affect, or in any way derogate from, the provisions of any local law for the time being in force relating to suits by or against minors or by or against lunatics or other persons of unsound mind."

Princes and Chiefs and wards of Court.

THE SCHEDULE.

ENACTMENT REPEALED.

(*See section* 2.)

Number and year	Title or subject.	Extent of repeal.
	Act of the Governor-General in Council.	
XL of 1885 ...	Minors (Bengal) ...	So much as has not been repealed.

* Other enactments in force in parts of India other than Bengal are also repealed by Act VIII of 1890.

No. 13.

GOVERNMENT having approved the Board's proposal to adopt in the Revenue Offices the principle now being followed in the Civil and Criminal Courts of allowing the copyists the former rate of remuneration, viz., 2 annas of the reduced copying fee of 3 annas per folio of 150 English words (or 300 Vernacular words) authorized to be levied by the Government notification of the 31st July 1889, the following alterations are made in rules 12 and 13, Section VIII, page 18 of The Records Manual, 1888:—

In rule 12, line 4, for "one anna and-a-half," *substitute* "two annas," *i.e.*, *reverse* the change made by the Circular Order No. 5 of August 1889.

2. In rule 13, for the word "Half" at the commencement, *substitute* "one-third of":

In the 4th line, for the words "other half," *substitute* "remaining two-thirds":

In the last line, for the word "half," *substitute* "two-thirds."

THE HON'BLE F. M. HALLIDAY.
THE HON'BLE SIR H. L. HARRISON, KT.

No. 14.

THE attention of all Revenue Officers is drawn to the Board's Circular Order No. 6 of January 1889, prescribing the use of "order sheets" in butwarra cases, and they are requested to see that an "order sheet" is attached to each record of all land revenue cases, such as certificate cases, settlements, land registration, land acquisition cases, &c., and used *mutatis mutandis* as prescribed in that circular.

2. It is not necessary that the procedure in keeping the order sheet should be exactly the same in each class of cases or in each district. So long as the essential principle is maintained of having all orders written consecutively on one sheet (or series of sheets), the saving of time and the concentration of supervision should be considerable, especially in certificate cases.

3. The form attached to Circular Order No. 6 of January 1889 should be slightly altered. The words relating to a partition case should be struck out; and in the left-hand corner should be printed "nature of the case," and under these words should be written "certificate" or "settlement," or as the case may be.

4. The Superintendent of Stationery has been requested to print forms of the order sheet, and to supply them to all Revenue Officers.

THE HON'BLE SIR H. L. HARRISION, KT.

No. 15.

IN modification of the orders circulated with Board's Circular Order No. 398B, dated the 20th March 1888, to the Commissioners of Divisions, the Board direct that separate store-books in Form (C) for each description of stamps under joint keys be kept by Revenue Officers in future.

No. 16.

THE following modification is made in rule VII of clause 5A, section V, on page 83 of the Excise Manual:—

In place of "11 P. M." at the end of the rule, *substitute* "any time not later than that named in the Police Certificate granted for a bar by the Commissioner of Police, provided that such time by not later than 11. P.M. in the case of a hotel of the first class, and 10 P.M. in the case of a hotel of the second class."

No. 17.

STRIKE out the words "through the Commissioners" in line 1, rule 5, section VIII, page 119 of the Stamp Manual, 1889.

Rev. Cir.

May 1890.

No. 18.

At the instance of the Accountant-General, Bengal, and with reference to his circular No. $\frac{C}{28}$, dated 24th April 1890, all District Officers, Collectors of Customs and Shipping Masters are hereby requested to certify at foot of the returns noted in the margin that they have been compared with the first stage of compilation received from the office of the Accountant-General.

Income-Tax.—Return No. IVB.
Ditto —From A attached to Annual Return No. III.
Salt.—Returns Nos. F, IVA, R2 and P2, and statement showing miscellaneous receipts on account of salt.
Customs. Columns 2 and 4 of Returns "I" from Calcutta and "K" from out-ports.

JUNE 1890.

THE HON'BLE F. M. HALLIDAY.

No. 1.

THE following revised rules, which have been sanctioned by Government, are to be substituted for the present Revenue Money-order rules in Section XIV, Chapter IV, pages 58—67, of The Board's Rules, 1888:—

These rules are divided into four parts:—

PART I.—Form of Revenue Money-order.

PART II.—Issue of Revenue Money-orders.

PART III.—Payment of Revenue Money-orders.

Section A—Payment from Disbursing Offices at the Head-quarters of Districts.

Section B.—Procedure to be followed in the Collectorate.

PART IV.—Disposal of Acknowledgments.

PART I.

THE FORM OF REVENUE MONEY-ORDERS.

The form.

1. The Revenue Money-order form is divided into four parts, viz.:—

(*a*) The Money-order.

(*b*) Lower portion of Money-order, or the Receipt.

(*c*) The Coupon or Chalan.

(*d*) The acknowledgment.

2. Parts (*a*) and (*b*) require no description, as they are exactly like the corresponding portions of the ordinary Inland Money-order form. Parts (*c*) and (*d*) are considerably larger than the Coupon and Acknowledgment of an ordinary Money-order. Part (*c*) contains on one side all the particulars required by the Treasury, and on the reverse instructions for remitters of Revenue Money-orders. Part (*d*) is on one side a duplicate of the Chalan and is returned to the remitter as his receipt; on the reverse of this part are the remitter's name and address.

Not to be used for any other purpose.

3. This form is to be used for remittances of Land Revenue, Road and Public Works Cess, and Zamindari Dák Cess, and for no other purpose.

To be freely distributed.

4. The forms of Revenue Money-order should be freely distributed among the revenue-paying classes, and no restrictions whatever should be placed in the way of zamindars obtaining these forms.

Supply of forms.

5. Every Postmaster, Sub-Postmaster, and Branch Postmaster will be personally responsible that a sufficient supply of Revenue Money-orders is always available in his office. In cases of emergency, supplies may be obtained by telegraph direct from the Stock Depôt of the Circle. Divisional Superintendents, and Inspectors, when visiting offices, will see that a sufficient supply of Revenue Money-order forms is available, and mention in their diaries and inspection reports that they have done so.

PART II.

ISSUE OF REVENUE MONEY-ORDERS.

Issue of Revenue Money-orders.

6. Revenue Money-orders are issued from every Head, Sub, and Branch Post-office under the rules which govern the issue of ordinary Inland Money-orders. The following paragraphs

contain additional instructions which relate solely to the issue of Revenue Money-orders.

Limit of amount.

7. The rules in the *Postal Guide* fixing the limit of value of a single-ordinary Inland Money-order apply to Revenue Money-orders. The rule prohibiting the inclusion of pies (fractions of an anna) in the amount of a Money-order is not applicable to Revenue Money-orders, which may be for amounts including any fraction of an anna not less than one pie.

Office of Issue to help remitter in making entries.

8. The Office of Issue will help the remitter in making the requisite entries, and, if necessary, will make entries for him in the form of a Revenue Money-order, but no fee or any other gratification whatsoever is to be demanded or accepted, either directly or indirectly, by any official of the Postal Department for this service. Disregard of this order will be punished by dismissal of the official in fault, who will, moreover, be liable to any further penalties provided by law.

Responsibilities of the Office of Issue.

9. The Office of Issue is responsible that no Revenue Money-order is issued of which the Coupon (Chalan) is blank or is not completely filled up. The Post-office has no means of ascertaining the correctness of the information supplied by a remitter; all that it is necessary to see is that entries are made against every printed item in the Coupon (Chalan), and that the Money-order is not for a larger some than is allowed by the rules for ordinary Inland Money-orders. The spaces in the Acknowledgement and Chalan for the entry of interest and expenses (kharcha) are intended to meet the requirements of remitters who are in arrears as regards the payment of their cesses and have incurred liabilities for interest, process fees, or other costs of proceedings.

Distinguishing of Revenue Money-orders.

10. The letter "R" should be written before the number of every Revenue Money-order, and this mode of distinguishing Revenue Money-orders should be adopted wherever the number is entered.

Number to be assigned to Revenue Money-orders.

11. The number assigned to a Revenue Money-order by the Head Office or Sub-Office of Issue will also be entered at the top of the Coupon (Chalan) and Acknowledgment by the Money-order Clerk of the Head Office or the Sub-Postmaster of the Sub-Office of Issue, as the case may be.

PART III.

PAYMENT OF REVENUE MONEY-ORDERS.

SECTION A.—*Procedure in the Disbursing Office.*

Lists in duplicate.

12. When the Revenue Money-orders are in all respects* ready to be handed over to the Postman, a list in duplicate† (Form $\frac{2}{\text{R. M. O.}}$) should be made out by the Money-order Clerk and the entries in the money column of the list should be carefully totalled. When the number of Revenue Money-orders for payment in one day is more than enough to fill a single sheet of Form $\frac{2}{\text{R. M. O.}}$, each sheet should be separately totalled, and a grand total should be made at the end of the last sheet of the list or on a separate sheet. The date stamp of the office of payment should be impressed in the space provided for it on the Coupon (Chalan) for each Money-order.

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* Only the total number and amount of Revenue Money-orders received for payment need be entered in the Register of Money-orders received. In order, however, that the record may be complete, it will be necessary to make a note in the last column of the Register whenever all the Revenue Money-orders received in one day are not included in the list of that date. For example, if in the Register of Money-orders received on the 5th July there are shown 500 Revenue Money-orders for Rs. 10,000, but 300 of these orders for Rs. 70,000 were received too late for inclusion in the list sent to the Collectorate on the 5th, there should be an entry in the last column of the Register in this form:—

200 for Rs. 3,000 included in list of 5th.
300 for Rs. 7,000 included in list of 6th.

† The duplicate will be prepared by carbonic paper.

Treasury voucher to be prepared by Postmaster.

13. The Postmaster should then check the entries in the list with those on the Money-orders, and also check the total of the money column. He will then prepare a Treasury Voucher (Form A—C 14), representing the total value of the Money-orders as entered at the foot of the list.

Funds to be kept at credit of Postmaster.

14. The Postmaster will be responsible that he has always sufficient funds at his credit in the District Treasury to meet the Treasury Voucher, and it will be his duty, when preparing the Treasury Voucher, to see that there are funds in the District Treasury to meet it.

Documents to be made over to the Postman.

15. The Money-orders, both copies of the list, and the Treasury Voucher duly filled up, should then be make over to the Postman for delivery at the Collectorate, the Postman's receipt for the documents being taken in the usual manner in the Register of Money-orders received.

To be taken to the Treasury Officer.

16. The Postman will take the list in duplicate, the Money-orders and the Treasury Voucher to the Treasury Officer, and will receive back from the Treasury Officer the original list signed and dated by the Treasury Officer, and the Money-orders without the Coupons and acknowledgments. The Postman will be careful to see that he receives back all the Money-orders, and that they are all duly receipted by the Treasury Officer.

Disposal of paid Money-orders.

17. The paid Money-orders received back from the Treasury will be examined by the Money-order Clerk in the same way as ordinary Money-orders, and will be entered in the journal of Money-orders paid and be disposed of in the usual way. The original list will be kept by the Money-order Clerk under lock and key.

Entries in Accounts.

18. The amount of the Treasury Voucher will be entered in the cash day-book, and the cash account on the receipt side opposite the item "Drawn from District Treasury," and will be included in the sum entered

on the disbursement side under the head "Amount of Money-orders Paid." The amount will also appear in the Treasury account as money drawn from the District Treasury. All these entries must be made on the same date.

19. On receipt of the Acknowledgments duly signed, the Money-order Clerk will examine and compare them with the original list already in his possession, and with the duplicate presented to him along with the Acknowledgments; and if all are found correct, the Postmaster will sign the duplicate list and return it to the Collectorate official who brought back the documents to the Post office.

Acknowledgments for Money-orders.

20. The Money-order Clerk should be particularly careful to see that he receives from the Collectorate an Acknowledgment for every Money-order except when a note has been made on the duplicate list against any order showing that it was not for Land Revenue, Road or Public Works Cess, or Zamindari Dâk Cess. The Money-order Clerk will also see that every Acknowledgment which he receives is in acknowledgment of the *full* amount of the Money-order to which it appertains, and that the date of credit entered on each Acknowledgment agrees with the date of payment of the Money-order.

Comparison of the duplicate list with the original.

21. Before the duplicate list is returned to the Collectorate the Money-order Clerk will carefully compare it with the original, and see that they are exactly alike, any remark recorded in the one list (either in the Collectorate or by the Money-order Clerk, or the Postmaster) being copied in the other list.

Duties of Money-order Clerk in respect of reports to Postmaster.

22. It will be the duty of the Money-order Clerk to report to the Postmaster if the signed Acknowledgments and the duplicate list are not returned to him at latest by 4 P.M. on the day following that on which the Treasury Voucher was sent to the Collectorate. On receipt of such a report, the Postmaster should at once bring the matter to the notice of the Treasury Officer. Any serious or oft-repeated delay in the return of the Acknowledgments should be reported to the Head of the Circle.

23. The Money-order Clerk will report to the Postmaster every case in which the Coupon (Chalan) of a Revenue Money-order received by him is blank or is imperfectly filled up, and each such case should be reported by the Postmaster to the Superintendent of the Division in which the Office of Issue is situated.

Return of all Revenue Money-orders received during previous month.

24. On the 5th of every month the Money-order Clerk will prepare a return (Form $\frac{3}{\text{R.M.O.}}$) of all Revenue Money-orders received during the last month, and this return will be submitted by the Postmaster to the Head of the Circle.

SECTION B.—*Procedure to be followed in the Collectorate.*

Duties of Treasury Officer.

25. On receipt of the list (in duplicate), Money-orders, and Treasury Voucher in the Treasury, the Treasury Officer will check and compare the documents. If there is any error, he will return all the documents to the Post-office with a note of the error or errors. When the documents are correct the Treasury Office will at once cut off the portion of each Money-order containing the Coupon and Acknowledgment, sign and date the original list and the Money-orders (as payee), and return the original list and paid Money-orders to the Postman. The Treasury Officer will retain the lower portion of each Money-order, including the Coupon and Acknowledgment, the duplicate list of money-orders (Form $\frac{2}{\text{R.M.O.}}$) and the Treasury Voucher. No money-order received from the Post-office may be refused.

The acceptance of a Revenue Money-order after kist day is to be treated in the same manner as the receipt of a personal payment of Revenue after kist day.

Entries in Accounts.

26. The Treasury Officer will on the same day charge the amount of the Treasury Voucher against the letter of credit of the Postal Department as money paid to the disbursing Postmaster, and credit the amounts of the several Money-orders as shown in the list and on the Acknowledgments to the appropriate departments.

If the estate or holding on account of which a remittance has been received is situated in another district, the remittance should be credited in the usual way, and the Collector, to whom the Money-order should have been addressed, should be advised of the credit, according to the procedure in Chapter IV, Section XIII, rule 3, of the Board's Rules (Miscellaneous Volume, 1888). The remitter should also be advised of his error by a note on the Money-order Acknowledgment. If it should be found that a Revenue Money-order has been erroneously issued for a remittance of some due other than land revenue, road or public works cess, or zamindari dák cess, the Treasury Officer should make a note to that effect against the entry of the Money-order on the duplicate list, and forward the Coupon and Acknowledgment with an advice list (Form 4 G. M. O.) to the appropriate department for disposal under the rules in Part III of the rules for Government Money-orders other than Revenue Money-orders.

Money-orders which cannot at once be credited in the treasury accounts.

27. If it should be found that any money-order represents a remittance apparently not due to or intended for Government or any department or authority having an account in the Treasury, or that the amount of the Money-order cannot for this or any other reason be credited at once in the treasury accounts, the amount should be disposed of according to the standing rules and practice of the Account Department, or be made over in cash to the officer who would have been entrusted with it had the money been paid in cash instead of by Money-order, or had it been sent as cash in an ordinary or registered letter.

Responsibility of Treasury Officer.

28. The Treasury Officer will be responsible that the total of the amounts credited to the different departments, and any sum made over in cash under rule 27 is equal to the amount of the Treasury Voucher received from the Post-office and debited to the Postal Department.

Examination of Money-orders.

29. The next business to be done in the Collectorate will be a rough examination of the Acknowledgments and Coupons to see that the necessary particulars of remittance are given in each

case. This examination should be made by the Tauzi Navises of the Land Revenue and Cess Offices and by the Certificate Department if a certificate has issued on account of Road and Public Works Cess. If the amounts due on account of any cess, interest, and expenses are wrongly distributed by the remitter in the Money-order, the Cess Department will correct the distribution. It is not necessary at this stage that the Money-orders should be sent to or examined by the Magistrate's office, even when they contain remittances of Zamindari Dák Cess. The fact that the amount remitted is less or more than is due is immaterial. If more than is due is remitted, the excess will be treated as a payment in advance; if less than is due is remitted, it will be treated as a payment on account.

If owing to omissions or errors in the particulars of remittance there is any uncertainty as to whether a remittance can be correctly credited according to the intentions of the remitter, a note should be made across the Acknowledgment in red ink, stating how the remittance has been credited or what further particulars are required, and in the latter case the remitter should be asked to send the required information immediately by letter. If a remittance of land revenue by Money-order is received in the Treasury after the sunset of kist day, a note should similarly be made across the Acknowledgment in red ink to the effect that the payment is "too late for kist day."*

Documents to be returned to the Post-office and to be retained in the Collectorate.

30. Immediately after the examination prescribed by the proceding rule, the Acknowledgments should be signed, dated, and returned with the duplicate list to the Post-office. The date on the Acknowledgments must be the date of receipt of the Treasury Voucher by which the Money-orders were paid. The Treasury Officer will be responsible that the Acknowledgments and duplicate list are returned to the Post-office at latest by 4 P.M. on the day following that on which they

* It is to be understood that the date of receipt of the Money-order in the Treasury is the date of the Treasury voucher by which it is paid, and not necessarily the date on which the Acknowledgment is examined, signed or returned.

were received in the Collectorate. The Chalans will be retained in the Collectorate.

Treatment of chalans.

31. After the return of the Acknowledgments to the Post-office the Chalans should be sent to the Land Revenue, Road Cess, and Zamindari Dák Cess Offices in the order named, so that the remittances may be entered in the departmental registers. The Chalans should be initialled by a responsible officer of each department and then be returned to the Collectorate.

Duplicate list to be filed.

32. When the duplicate list, with the Postmaster's acknowledgment for the documents returned to him, is received back from the Post-office, it should be attached to the Chalans and filed in the Collectorate.

PART IV.

DISPOSAL OF ACKNOWLEDGMENTS.

Acknowledgments.

33. The Acknowledgments appertaining to Revenue Money-orders received from the Collectorate will be sorted separately for each Office of Issue, and enclosed in envelopes (Form $\frac{6}{\text{R.M.O.}}$) addressed to the Post-masters of those offices; the numbers of the Money-orders to which the Acknowledgments appertain being detailed on the back of the envelopes.

Envelopes containing Acknowledgments.

34. These envelopes will be entered in detail in a special memorandum book (Form $\frac{4}{\text{R.M.O.}}$) and be despatched as letters registered on Postal Service. The total number of Acknowledgments closed in each envelope will be the registered number assigned to that envelope.

Disposal of Envelopes and Acknowledgments.

35. On arrival in the Office of Issue, the envelopes will be opened and the Acknowledgments contained in each envelope compared with the entries on the back thereof. The Acknowledgments

will then be stamped with the Money-order stamp and be sorted for distribution to Postmen. The numbers of all Acknowledgments to be given to each Postman will be detailed separately in a special memorandum book (Form $\frac{5}{\text{R.M.O.}}$) and the Postman's signature obtained against the entry. The Acknowledgments will then be handed over to the Postmen. The envelopes will be retained for 12 months, sorted in daily and monthly bundles, and will be destroyed after the expiration of that period.

Delivery of Acknowledgments.

36. The Postmen will enter the Acknowledgments in detail in their books and will obtain the remitter's signature or mark when delivering each Acknowledgment.

Non-delivery and disposal of such.

37. Acknowledgments which cannot be delivered in consequence of the remitter not being found will be returned by the Postman to the Money-Order Clerk, Sub-Postmaster, or Branch Postmaster (as the case may be), who will sign for them in the Postman's Book.

Undelivered Acknowledgments.

38. Undelivered Acknowledgments will be kept in the Office of Issue (if a Head Office) for a period of 12 months, and, if still unclaimed, will be destroyed.

39. In Sub-Offices and Branch Offices undelivered Acknowledgments will be retained for a period of three months, and, if still unclaimed, will be forwarded to the Head Office under a Postal Service registered cover. Such Acknowledgments will be kept in the Head Office for a further period of nine months, and, if then still on hand, will be destroyed.

Responsibility of Post-office for delivery of Acknowledgments.

40. Postmasters, Sub-Postmasters, and Branch Postmasters of the Offices of Issue will be responsible that Acknowledgments are delivered to remitters to Revenue Money-orders without any unnecessary delay and *free of charge.* Enquiries as to the punctual and free delivery of Acknowledgments should be made from time to time from zamindars who may call at the Post-office to have Revenue Money-orders issued.

List of Forms appertaining to Revenue Money-order.

No. of each Form.	Name of each Form.	REMARKS.
1	2	3
1 / R. M. O.	Revenue Money-order ..	Loose form.
2 / R. M. O.	List	Loose form—To be used by all Post-offices at the head-quarters of districts.
3 / R. M. O.	Monthly Return of Revenue Money-orders received.	Ditto ditto ditto.
4 / R. M. O.	Special Memorandum Book of Acknowledgments received from the Treasury.	Bound in books of 100 pages—To be used by Post-offices at head-quarters of districts.
5 / R. M. O.	Special Memorandum Book of Acknowledgments delivered.	Bound in books of 50 pages—To be used by every Head, Sub, and Branch Office.
6 / R. M. O.	Acknowledgment Envelope ...	To be printed in black ink on red paper—To be used by Post-offices at head-quarters of districts.

2. The following forms are to be substituted for the present Revenue Money-order Forms in Appendix A, pages 71—75 of The Board's Rules, 1888:—

Paid Month [ ] *Stamp.*

REVENUE MONEY-ORDER.

For remittances of Land Revenue, Road and Public Works Cesses, and Zamindari Dak Cess only.

Pay to the Payee named by the Remitter the sum specified on the reverse.

Cash-paid Stamp [ ] *Signature of Paying Postmaster.*

Money-order Stamp of H. O. of Payment.

No.

Received payment of the sum specified on the reverse.

Date ———— 18 .

Signature of Payee (in ink).

Paid by me Rs. ———— *As.* ———— *P.*

Signature and designation of Official who paid the amount.

Name of Remitter ————

Address ————

Rules relating to Revenue Money-orders.

1. *Revenue Money-orders may be used for the remittance of Land Revenue, Road and Public Works Cesses and Zamindari Dák Cess, and for no other purpose*

2 *All Revenue Money-Orders must be made payable to the Collector of the District in which the estate lies*

3 *If full particulars are not correctly given in the Chalan, mistakes may occur for the consequences of which the remitter will be alone responsible. Full particulars of the estate or share must be given. In doubtful cases, the Tousiah Department will be guided by the number of the Mehal.*

4. *The revenue and cesses remitted by a single Money order must be for one estate only. A separate Money-order must be used for each estate on account of which revenue and cesses are remitted.*

6. *The name of the proprietor to whose account the money remitted is to be credited need alone be entered on the reverse. The names of other proprietors need not be given.*

6 *Remittances of land revenue should be made a sufficient time before the kist day to ensure their reaching the Treasury on or before that day, and remitters are advised to allow ample margin of time on this account, for the acceptance of a Revenue Money-order after the kist day will not exempt an estate from sale except according to the rules applicable to personal payment of revenue after kist day.*

7. *If the remitter is in arrears as regards payment of his cesses he should also remit the amount of interest and costs due from him, and show them separately, if possible, from the actual cess. If his distribution of cess, interest, and costs is wrong, it will be corrected in the Cess Office.*

8. *The commission charged on Money-orders is as follows :—*

	As.
On any sum not exceeding Rs 10	2
On any sum exceeding Rs. 10, *but not exceeding Rs* 25 ...	4
On any sum exceeding Rs. 25 ..	4 *for each complete sum of Rs* 25, *and annas* 4 *for the remainder ; provided that if the remainder do not exceed Rs.* 10, *the charge for it is only* 2 *annas.*

M. O. Name | | *Stamp.*

No.

Date 18

To the Head Office at

	Rs.	A.	P.
For			

(in words) _____

Money-order Stamp of H. O. or S. O. of Issue.

To be filled up by Post Office.

Signature of M. O. Clerk.

Signature of Issuing Postmaster or Sub-Postmaster.

[*All the entries below this line to be filled up by the Remitter in English or Vernacular.*]

Amount of Order (in words.) _____

Name and Address of the Payee (in full.) _____

Date of the last Sortiat O. M. O.

Date _____ 18

Signature of Remitter.

Money-order No.

Accountants' Numbers

Land Revenue.	Road & P. W. Cesses.

Acknowledgment. (*This will be returned to the Remitter through the Post Office.*)

Name of Mehal _____

Name of Pargana _____

Towjih Number† _____

Name of the proprietor to whose account the money is to be credited _____

		R.	A.	P.
Amount of Land Revenue remitted				
" *of Road and Public Works Cesses* ...	*Cess*			
	Interest			
	Costs			
" *of Zamindari Dak Cess*	*Cess*			
	Costs			
	TOTAL ...			

Signature of Accountant _____

Date of credit | | *Name Stamp of Office of Issue.*

The remitter must write his name and address on the reverse of this acknowledgment.

Accountants' Numbers

Land Revenue.	Road & P. W. Cesses.	Zamindari Dak Cess.

Money-order No. Coupon [Chalan] (*This will be retained by the Payee.*)

Name of Mehal _____

*Name of Pargana** _____

Towjih Number† _____

Name of the proprietor to whose account the money is to be credited _____

		Rs.	A.	P.
Amount of Land Revenue remitted				
" *of Road and Public Work Cesses* ...	*Cess*			
	Interest			
	Costs			
" *of Zamindari Dak Cess*	*Cess*			
	Costs			
	TOTAL ...			

Signature of Remitter _____

Address " _____

Name Stamp of the Office of Issue or of its Account Office if the Office of Issue is a Branch Office.

Date Stamp of the Office of Payment.

Note—The remitter should read the instructions on the reverse of this Chalan.

* In the case of a rent-free holding, the name of the thana should be given instead of the name of the pargana.

† In the case of a revenue-free estate, the number given should be the number in the register of such estates. In the case of a rent-free holding, the number given should be the number in register No. 5 (formerly No. IX).

Form $\frac{2}{\text{R M O.}}$

DUPLICATE

This list will be filed in the Collectorate.

List of Revenue Money-orders sent from _____ *Post-office to the Collectorate on*

Serial Number.	Post-office of Issue.	Number of Money-order.	Date Money-order.	Amount of Money-order.		

Total amount in figures and words.

Date Stamp of Post Office.

Signature of Money-order Clerk.

The _____ Money-orders detailed above for Rs. _____ have been paid by Treasury Voucher, dated _____.

Date

Signature of Postmaster _____

Received the Acknowledgments for the above Money-orders less _____. shown above as irregularly sent by Revenue Money-order instead of ordinary Money-order.

Signature of Postmaster.

ORIGINAL.

This list will be returned to the Post-office.

List of Revenue Money-orders sent from _____ *Post-office to the Collectorate on*

Serial Number	Post office of Issue.	Number of Money-order.	Date of Money-order.	Amount of Money-order.		

and words.

Date Stamp of Post Office.

Signature of Money-order Clerk.

The _____ Money-orders detailed above for Rs _____ have been paid by Treasury Voucher, dated _____.

Date

Signature of Treasury Officer _____

Form 3 / R. M. O.

Return showing the total Number and Value of Revenue Money-orders received at Disbursing Post-office during the month of ———— 189

	Total number of Revenue Money-orders.	Total value of Revenue Money-orders.
(1) Remaining undisposed of at the close of last month ———— ...		
(2) Received during the month ———— ...		
(3) Total to be accounted for ———— ...		
(4) Paid by Treasury Vouchers ———— ...		
(5) Remaining undisposed of at the close of the month ———— ...		

NOTE.—The totals of the entries in lines (4) and (5) must agree with the entries in line (3).

The ———— 189

Disbursing Postmaster.

Form $\frac{4}{\text{R.M.O.}}$

Special Memorandum Book of Revenue Money-order Acknowledgments received from the Collectorate at [ ] *during the month of* _____ 189

Name of Office of Issue to which the Acknowledgment Envelope is addressed.	Nos. of Revenue Money-orders to which the Acknowledgments appertain.	Total No. of Acknowledgments closed in each envelope, being the Registered No. assigned to that envelope.	Initials of the Registration Clerk.

OAL SECRETARIAT LIBRARY

Form $\frac{5}{R.M.O.}$

Special Memorandum Book of Revenue Money-order Acknowledgments delivered from [ ] *Post-Office during the month of*_____189

Date of delivery of Acknowledgments to Postmen. পোষ্টম্যানদিগকে স্বীকারপত্রী দিবার তারিখ।	Name or No. of each Postman. প্রত্যেক পোষ্টম্যানের নাম কিম্বা নম্বর।	Nos. of Revenue Money-orders to which the Acknowledgments appertain. যে যে রেভিনিউ মনি অর্ডারের জন্য যে যে স্বীকারপত্রী, সেই২ মনি অর্ডারের নম্বর।	Total No of Acknowledgments given to each Postman. প্রত্যেক পোষ্টম্যানকে যতগুলি স্বীকারপত্রী দেওয়া হইল।	Signature of Postman. পোষ্টম্যানের সহি।

On Postal Service.

Registered No.

Acknowledgments.

To

The Post-office

at

From

Post-Office.

Form R.M.O. 6

Numbers of Revenue Money-orders to which the Acknowledgments enclosed in this envelope appertain.

3. The following rules relating to Money-orders other than Revenue Money-orders in favour of the Magistrate, Collector (or Deputy Commissioner), Chairman of the District Board, and officers in charge of departments under the Magistrate or Collector are to be inserted as Section XIVA, Chapter IV of the Board's Rules, 1888:—

SECTION XIVA.—RULES RELATING TO MONEY-ORDERS OTHER THAN REVENUE MONEY-ORDERS IN FAVOUR OF THE MAGISTRATE, COLLECTOR (OR DEPUTY COMMISSIONER), CHAIRMAN OF THE DISTRICT BOARD, AND OFFICERS IN CHARGE OF DEPARTMENTS UNDER THE MAGISTRATE OR COLLECTOR.

PART I.

PROCEDURE IN THE OFFICE OF ISSUE.

Official Money-order form.

1. WHENEVER a Money-order presented for issue is drawn in favour of the Magistrate or Collector (or Deputy Commissioner) or Chairman of the District Board or in favour of the Deputy Collector or other officer in charge of any department under the Magistrate or Collector (or Deputy Commissioner), it will be the duty of the Money-order Clerk or Sub or Branch Postmaster to see that the proper form of Money-order is used.

Revenue Money-order form.

2. If the remittance is for Land Revenue, Road Cess, Public Works Cess, or Zamindari Dák Cess, the Revenue Money-order form must be used, and the rules relating to Revenue Money-orders must be observed.

Inland Money-order form.

3. If the remittance is for any other purpose, the ordinary Inland Money-order form must be used.

Limit of amount.

4. The rule prohibiting the inclusion of pies (fractions of an anna) is not applicable to Money-orders in favour of any of the officers named in rule. 1. Such Money-orders may contain any fraction of an anna

not less than one pie. Remittances of amounts including fractions of pies are not allowed. The limit of the amount of a single Money-order is the same as of any other ordinary Money-order.

Forms to be used in different cases.

5. If a remitter of Land Revenue, Road Cess, Public Works Cess, or Zamindari Dák Cess desires to remit at the same time any sum due to Government on any other account, he must use a Revenue Money-order for the remittance of Land Revenue, Road Cess, Public Works Cess, or Zamindari Dák Cess, or for so many of these dues as he wishes to remit, and a separate ordinary Inland Money-order form for each other remittance.

Separate Money-order form to be used for each Government due remitted by ordinary Inland M. O.

6. A separate Money-order form must be used for each Government due remitted by the ordinary Inland Money-order, and remittances on two accounts may not be included in one ordinary Money-order.

Income-tax coupon.

7. (*a*) If the remittance is on account of income-tax, the remitter must be furnished with one of the special income-tax coupons (Form 1—G.M.O.), and must fill up all the particulars indicated thereon. The remitter is responsible for the correctness, of the entries but it is the duty of the Money-order Clerk or Sub-Postmaster or Branch Postmaster to refuse any Money-order in which all the particulars are not entered.

Office of Issue to help remitter in making entries.

(*b*) If the remitter is illiterate, the Money-order Clerk or Sub or Branch Postmaster should give him any aid he may require to fill up the entries. The Money-order Clerk or Sub or Branch Postmaster must give this aid freely, and may not demand or accept any gratification in return on pain of dismissal.

Income-tax coupon, how to be pasted.

(*c*) The income-tax coupon should then be carefully and strongly pasted by the Money-order Clerk or Sub or Branch Postmaster over the coupon on the black side of the Money-order form. Care must be taken that the coupon is not pasted over the entries on the black side of the Acknowledgment.

Filling up of coupon in other cases.

8. If the remittance is on any account other than income-tax, the Money-order Clerk or Sub or Branch Postmaster must see that particulars of the object of the remittance are entered clearly on the ordinary coupon of the ordinary Inland Money-order form. If the object of the remittance is not clearly stated on the coupon, the Money-order Clerk or Sub or Branch Postmaster should not accept the order until the omission is rectified and the object clearly stated. The Money-order Clerk or Sub or Branch Postmaster should give any aid that the remitter may require to fill up the coupon, and may not demand or accept any gratification in return on pain of dismissal.

Treatment of Money-order.

9. After the Money-order has been properly filled up, it should be received and dealt with in the same way as any other ordinary Inland Money-order.

Remitter of official Money-order to receive departmental receipt.

10. Every remitter of a Money-order other than a Revenue Money-order in favour of any of the officers named in Rule 1 should be informed that he will not receive the ordinary Money-order acknowledgment signed by the payee, but that the usual departmental receipt will be forwarded to him direct by post, and that he should address the payee regarding it if he do not receive it in due course. He should be also be advised to keep the carbonic receipt carefully until he receives the formal departmental receipt from the payee.

PART II.

PROCEDURE IN THE POST-OFFICE OF PAYMENT.

Procedure in Post offices other than disbursing offices at head-quarters.

11. These rules only apply to disbursing offices at the head-quarters of districts. Other Post offices which receive for payment ordinary Money-orders in favour of Government or District Board officials will pay them in cash under the procedure applicable to Money-orders in favour of private individuals.

List.

12. When the ordinary Money-orders in favour of the officers named in Rule 1 are in all respects ready to be handed over to the postman, a list (Form 2—G.M.O.) should be made out by the Money-order Clerk, and the entries in the money column of the list should be carefully totalled. No Money-order should be included in the list unless the object of the remittance is entered on the Coupon.

Documents to be made over to the postman.

13. The Postmaster should then check the entries in the list with those on the Money-orders, and also check the total of the money column. He will then give the postman the list and Money-orders and a Treasury Voucher (Form A/c 17) representing the total value of the Money-orders as entered at the foot of the list.

Funds to be kept at credit of Postmaster.

14. The Postmaster will be responsible that he has always sufficient funds at his credit in the District Treasury to meet the voucher, and it will be his duty when giving the voucher to see that there are funds in the District Treasury to meet it.

Documents to be taken to the Treasury Officer.

15. The postman will take the list and Money-orders and Treasury Voucher to the Treasury Officer, and will receive back from the Treasury Officer the Money-orders without the Coupons and Acknowledgments, and will be careful to see that the receives back all the Money-orders, and that they are all duly receipted by the Treasury Officer.

Disposal of Money-orders.

16. The Money-orders received back from the Treasury will be examined by the Money-order Clerk in the same way as other ordinary Money-orders, and will be entered in the journal of Money-orders paid, and be disposed of in the usual way. As the departmental offices under the Magistrate and Collector will furnish the remitters with departmental receipts, the acknowdgments will not be returned by the Treasury Officer for transmission to the remitters.

Entries in accounts.

17. The amount of the Treasury Voucher will be entered in the Post office and Treasurer's cash day-books, and the cash account on the receipt

side opposite the item "Drawn from District Treasury," and will be included in the sum entered on the disbursement side under the head "Amount of Money-orders paid." The amount will also appear in the Treasury account as money drawn from the District Treasury. All these entries must be made on the same date.

Procedure in respect of Money-orders without the entry of the object of remittance on the coupon.

18. If it should happen that a Money-order is received at the disbursing office without the object of the remittance being entered on the Coupon, the Money-order will, as stated in Rule 12, not be included in the day's list. The Postmaster will retain the money-order in deposit, and make a reference to the office of issue to ascertain the object of the remittance. On the receipt of a reply he will attach it to the Coupon, and the reply will be considered as part of the Coupon. The Money-order will then be included in the next list sent to the Treasury Officer. If, notwithstanding a reference to the Office of Issue, the object of the Money-order cannot be ascertained, the Postmaster of the disbursing office will treat the Money-order as refused, and return it under the usual procedure to the Office of Issue, noting across the Coupon the words "refused, as object of remittance not stated." Every case in which a Money-order is received without the object being entered on the Coupon should be reported by the Office of Payment to the Superintendent of the division in which the Office of Issue is situated.

Return of all official Money-orders received during previous month.

19. On the 5th of every month the Money-order Clerk will prepare a return (Form 3—G. M. O.) of all official Money-orders (other than Revenue Money-orders) received during the previous month, and this return will be submitted by the Postmaster to the head of the circle.

PART III.

PROCEDURE TO BE FOLLOWED IN THE TREASURY.

Duties of Treasury Officer.

20. On receipt of the list, Money-orders, and Treasury Voucher in the Treasury, the Treasury Officer will check and compare the documents. If

there is any error, he will return all the documents to the Post office with a note of the error or errors. When the documents are correct, the Treasury Officer will at once cut off the strip of each Money-order containing the Coupon and Acknowledgment, sign and date the Money-orders as payee, and return them to the postman. The Treasury Officer will retain the strips, including the Coupon and Acknowledgment, the list of Money-orders (Form 2—G. M. O.), and the Treasury Voucher.

Entries in accounts.

21. The Treasury Officer will, on the same day, charge the amount of the Treasury Voucher against the letter of credit of the Postal Department as money paid to the Disbursing Postmaster, and credit the amounts of the several Money-orders as shown in the list and on the Acknowledgments to the appropriate departments. If the amount of any Money-order cannot, for any reason, be credited at once in the Treasury accounts, the amount should be disposed of according to the standing rules and practice of the Account Department or be made over in cash to the officer who would have been entrusted with it had the money been paid in cash instead of by Money-order, or had it been sent as cash in an ordinary or registered letter.

Advice list.

22. To each department in favour of which any Money-order or Money-orders have been received and credited, the Treasury Officer will, on the same day, send an advice list in the accompanying form (Form 4—G. M. O.), together with the corresponding strips consisting of the Coupons and Acknowledgments. The Treasury Officer will be responsible that the total of the amounts of the advice lists, and any sums made over in cash under Rule 21 is equal to ~~the~~ amount of the Treasury Voucher received from the Post office and debited to the Postal Department.

Money order not to be refused.

23. No Money-order received from the Post office may be refused. If the particulars given are not sufficient to enable the Treasury Officer to credit the amount under the proper sub-head of account, he must credit it or treat it in the same way as he would have credited or

treated a currency note received by post with a letter furnishing only the particulars given in the Money-order Coupon.

PART IV.

PROCEDURE IN THE DEPARTMENTAL OFFICES UNDER THE MAGISTRATE OR COLLECTOR OR CHAIRMAN OF THE DISTRICT BOARD.

Procedure.

24. On receipt of an advice list with the corresponding strips consisting of the Coupons and Acknowledgments, the usual entries will be made in the prescribed registers, and the prescribed receipts will be sent to the remitters by post, the postage being prepaid by service or ordinary stamps, according as the department is or is not entitled to use service stamps.

Receipts to be sent.

25. The officer in charge of the department will be responsible that the prescribed form of receipt is sent to each remitter at latest on the first open day after the receipt of the advice list from the Treasury.

Remittances which do not tally with the accounts or specify the period for which made.

26. If the amount of a Money-order is more than is due from the remitter, the excess should be entered as an advance on account of future dues; if the amount is less than is due, it should be credited as a payment in part; if the period on account of which the remittance is made is specified, the amount should be credited on account of that period; if the period is not specified, the remittance should be set off against those dues which have been longest outstanding.

4. The following forms are to be inserted as Appendix AI of Chapter IV of the Board's Rules, 1888:—

[Coupon.]

Before obtaining payment of this Money-order, the payee must sign it and the acknowledgment (see below), and return the form to the Postman, after cutting off this coupon which should be retained by him (the Payee).

The Post office is not responsible for the payment of a Money-order to a person other than the rightful Payee, if such wrong payment arises out of incorrectness or incompleteness of the name or address of the Payee as written by the Remitter.

If the payee of a Money-order cannot be found, the amount of the order will be paid to the Remitter.

Postmen are strictly forbidden to accept any fee or gratification from Payees of Money-orders.

The commission charged on Inland Money-orders is as follows:—

On sums not exceeding	... Rs. 10	... Rs.	0 2
,, ,, exceeding Rs. 10, but not exceeding	... ,, 25	... ,,	0 4
,, ,, ,, ,, 25 ,, ,, ,,	... ,, 50	... ,,	0 8
,, ,, ,, ,, 50 ,, ,, ,,	... ,, 75	... ,,	0 12
,, ,, ,, ,, 75 ,, ,, ,,	... ,, 100	... ,,	1 0
,, ,, ,, ,, 100 ,, ,, ,,	... ,, 125	... ,,	1 4
,, ,, ,, ,, 125 ,, ,, ,,	... ,, 150	... ,,	1 8

ACKNOWLEDGMENT.

[*This is a duplicate Receipt which will be returned by the Post office to the Remitter.*]

I acknowledge to have received payment of Money-order No. , for the sum specified on the reverse.

Signature of Payee (in ink).

Date 18 .

INDIAN INLAND MONEY-ORDER.

Money-order Stamp of H. O. or S. O. of payment.

Date Stamp of H. O. or S. O. of payment.

Pay to the Payee named by the Remitter the sum specified on the reverse.

Signature of Paying Postmaster.

No.

Received payment of the sum specified on the reverse.

Name Stamp of Office of Issue (Head or Sub).

Date 18 .

Signature of Payee (in ink).

Paid by me.

Rs. As. Postman No.

Signature of witness (only required in the case of an illiterate Payee).

To be filled up by Post office.

No.

Date 18 .

To the Head Office / Selected Sub-Office *at*

Rs. *As.* (*in words*)

Signature of M. O. Clerk or Sub-Postmaster.

Signature of Issuing Postmaster.

Money-order Stamp of H. O. or S. O. or L. O.

Date Stamp of H. O. or S. O. of Issue.

The whole of the lower half of this document to be filled up by Remitter either in English or Vernacular.

Amount of Order (in words)

Name & Address of Payee (in full)

Signature of Remitter.

Date 18 .

COUPON TO BE RETAINED BY PAYEE.

[The Remitter has the option of writing here any communication to the Payee, and he is recommended to add his name and address for the information of the Payee.]

Nothing to be written by the Remitter on the reverse.

Amount of Order (in figures) *Rs.* *As.*

Name of Remitter

Address "

Name Stamp to be impressed by Post office of Issue.

Rev. Cir.	1	No. of M. O.
June 1890.	*G. M. O.*	

INCOME-TAX MONEY-ORDER COUPON.

1. *Name of Assessee*
2. *Father's name*
3. *Village*
4. *Thána*
5. *Number of list K or notice L*
6. *Sources of income*
7. *Amount of tax*
8. *Period for which paid*
9. *Date*
10. *Signature of the remitter*

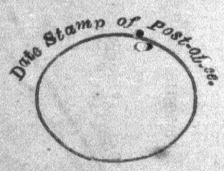
Form $\frac{2}{\text{G. M. O.}}$

[This list will be filed in the Treasury.]

List of ordinary money-orders sent from *Post office to the* *Treasury on*

Serial number.	Post office of Issue.	Number of Money-order.	Date of Money-order.	Amount of Money-order.		
				Rs.	A.	P.

Total amount in figures and words



Signature of Money-order Clerk.

Signature of Post-master.

Form $\frac{3}{\text{G.M.O.}}$

Return showing the total number of official Money-orders other than Revenue Money-orders received at [ ] Disbg. P. O. during the month of _____ 18

	Total number of official Money-orders.	Total value of official Money-orders.
(1) Remaining undisposed of at the close of the month		
(2) Received during the month		
(3) Total to be accounted for		
(4) Paid by Treasury Vouchers		
(5) Finally treated as refused and returned to Offices of Issue for repayment to remitters		
(6) Remaining undisposed of at the close of the month		
(7) Total of items (4), (5) and (6)		

The _____ 18

Note.—The entries in lines (3) and (7) should agree.

_____ *Disbursing Post-master.*

Form $\frac{4}{\text{G. M. O.}}$

Advice list of Money-orders received in the Treasury on , and credited to the department on the same date.

The Coupons and Acknowledgments are annexed.

Serial number in Post office list of this date.	Post office of Issue.	Amount of Money-order.		
		Rs.	A.	P.
	Total ..			

Total number of Money-orders.

Total amount of Money-orders (in words).

Signature of Treasury Officer.

RECEIVED from the Officer in charge of the Treasury at _____ the sum of RUPEES _____

_____

to debit of the Post office.

Rs. _____

_____

D. O. *Disbursing Post-master.*

_____ POST OFFICE,
The _____ 18

Form A/c 17.

No. 2.

THE following revised rule is to be *substituted* for Rule 13, section VIII (*b*), page 57 of The Wards' Manual, 1888:—

All correspondence issuing from the offices of the Court, Commissioners, and Collectors, relating to estates from which the rate is levied must be paid for by service labels. These labels are to be used only by those officers as representatives and officers of Government. Supplies of labels are to be purchased in sufficient quantities at one time to last for about three months, and charged for in the contingent bill described in Rule 16. No separate account is to be kept of the labels used for each estate. Arrangements must be made for the careful custody and honest use of the labels. Service labels are not to be supplied to Managers and their subordinates for their correspondence. Ordinary postage stamps are to be used by them.

No. 3.

A REFERENCE having recently been made to the Board enquiring whether a zamindar who pays his land revenue into a post office before sunset of the last day of payment dicharges the obligation imposed on him by the law, it is desirable that general orders should be passed on the subject. It is contrary to the practice hitherto observed to treat as payment on the kist day any sum which is not on that day actually paid into a treasury on account of land revenue, and it would encourage unpunctuality on the part of zamindars if the mere fact of their paying money into a post office on the kist day for a land revenue money-order were held sufficient to protect their estates from sale.

2. The Board, therefore, lay down the following rules, which are to be added as Rules 2A and 2B on page 185, section II, Chapter X of the Board's Rules, 1888:—

Time within which revenue money-orders should reach the Treasury to which remitted.

2A. Remittances of land revenue by money-orders en account of any kist must be made so as to reach, not later than sunset on the kist day, the Treasury Department of the Collectorate of the district in the accounts of which the

amount is to be credited. Revenue money-orders which reach the Treasury after the kist day are not to be refused, but the amounts are not to be treated as payment barring a sale unless the remitter applies in the ordinary way for exemption of his estates from sale and his application is acceded to. If they do not reach the Treasury on or before the kist day, the estate is to be dealt with in the same manner as other estates which have defaulted, and the question whether it should be exempted from sale can only be considered by the Collector on the presentation of the usual stamped petition for exemption, or of an unstamped petition if the value of the stamp has been remitted by revenue or ordinary money-order.

2B. It will be a question of fact in each case whether a payment by revenue money-order reached the Treasury before sunset on the kist day. The date of receipt of the Treasury voucher according to Rule 30 of the revised revenue money-order rules will be conclusive on this point. No representation from the payers that they remitted the revenue in time, and that delay occurred in the post office or Treasury, should receive attention.

No. 4.

UNDER Rule 38, Section II, page 64 of The Cess Manual, 1888, no assessment is to be made on rights of fishery. A question has now been raised whether in taking into account the Government revenue payable for an entire estate on which the deduction specified in section 41, clause 1, Act IX (B.C.) of 1880, is allowed in the calculation of the Road and Public Works cesses, the proportion that may be due on account of such fisheries should not be excluded, and the net amount shown in column 21 of the valuation statement.

2. The Legal Remembrancer, who was consulted on the subject, has given the following opinion, which should be acted upon in the valuation and assessment of estates :—

"I see no objection to the proposal * * * * * to apply the principle laid down regarding portions of an estate falling within a municipality to the case of *jalkars* which are

equally exempted from assessment to road cess. When the rent receipts from *jalkar* are exempted from valuation, there is no reason why *jalkar* revenue, if ascertainable, should not be excepted from the revenue subject to deductions."

3. In accordance with the above opinion the following additions should be made in the Cess Manual, 1888, namely:—

At the end of Rule 36 (1), section II, page 64, *add*—

"On the same principle the proportion, if ascertainable, that may be due on account of *jalkars* exempted from assessment under Rule 38 below should also be deducted."

And at the end of Rule 38 of the same section *add*—

"*Jalkar* revenue, if ascertainable, should be excluded from the revenue of the estate on which the deduction referred to in Rule I, section 41, Act IX (B.C.) of 1880, is allowed in the calculation of the Road and Public Works cesses.

No. 5.

THE following additions and alterations are to be made in The Wards' Manual, 1888:—

2. In Rule 1, section VIII (*j*), pages 66 and 67, after the word "security" in line 2 *add* the words "in cash or promissory notes, and not in houses or landed property."

In the penultimate sentence of the above rule, for the words "are the forms (1) of security in landed property executed by the surety of a Manager, and (2)," *substitute* the words "is the form."

Strike out the last sentence "and in Appendix R is the form of *hazir-zamini* of a guardian," from the above rule.

3. *Strike out* Rule 3 from page 67.

4. From Appendix Q, pages 110-113, *strike out* the form of security to be executed by the surety of a Manager.

5. From pages 114-115 *strike out* Appendix R, containing the form of *hazir-zamini* of guardians of minors and disqualified proprietors.

No. 6.

THE following rule, which was accidentally omitted from The Revenue Officers' Manual, 1888, should now be inserted as Rule 21*a*, section XXIX thereof:—

Khas-khas tatties.

21.*a* Khas-khas tatties may be mentioned by the Commissioner in the districts of the Bihar and Chota Nagpur Divisions only. Their cost should be included in the office contingent bill.

No. 7.

UNDER the orders of Government certain alterations are to be made in the Rules under the Land Improvement Loans Act, XIX of 1883, and the Agriculturists' Loans Act, XII of 1884, as follows:—

1. In section II of Chapter V of The Board's Rules, 1888—

(*a*) For the words "15th October" in Rule 2, line 1, *substitute* the words "1st August."

(*b*) For the words "may, if he thinks fit," in Rule 14, clause (*c*), line 3, *substitute* the word "shall."

(*c*) For the words "any rate not exceeding 6¼ per cent. per annum," in Rule 14 (*c*), lines 3 and 4, *substitute* the words "not less than 6 per cent. per annum."

(*d*) For the words "any portion of a loan," in Rule 20, line 1, *substitute* the words "any portion of the amount payable in respect of a loan."

2. In section III of the same Chapter—

(*a*) For the words "15th October," in Rule 2, line 1, *substitute* the words "1st August."

(*b*) For the words "may, if he thinks fit," in Rule 13 clause (3), line 3, *substitute* the word "shall."

(*c*) For the words "any rate not exceeding 6¼ per cent. per annum," in Rule 13 (3), lines 3 and 4, *substitute* the words "not less than 6 per cent. per annum."

No. 8.

REFERENCES having been made to the Board with regard to the unsuitability of the present system of supplying copies of thakbust and khasra maps, and the damage done to maps in the process, they have decided that tracing-cloth should be used in supplying copies of these maps. The following additions and alterations are therefore to be made in Rules 23 and 25, section VIII, on page 20 of The Records' Manual, 1888 :—

2. In Rule 23 *omit* the passage from "For copies of thakbust maps" * * * to "under Rule 10," and *substitute* "For copies of thakbust maps and khasra maps, which are to be copied on tracing-cloth, each line traced should be counted as equivalent to two vernacular words, the number of written words added thereto, and copying fees for the whole calculated under Rule 10."

3. At the end of the same rule *add*, after the word "to be allowed," "Two kinds of tracing-cloth are supplied to district officers, viz., (1) Bright, (2) Dull-back,—in pieces of 24 yards long by 36 inches wide, and the quantity required of either kind thereof is to be supplied to applicants for copies of these maps at 5 annas per square yard."

4. *Insert* the following as Rule 23A :—

Cost of tracing-cloth.

"23A. The cost of the tracing-cloth is to be paid for in the same way as the copying fees which are to be levied in respect of the supply of copies of these maps, in court-fee stamps. The amount of such stamps is to be noted in the column of remarks of the Register of applications for copies (Form D). Two-thirds of the remainder of the copying fees thus levied, after deducting from the total the cost of the tracing-cloth, are to be paid to the copyist out of contingencies under Rule 13."

5. In Rule 25, line 4, for the word "materials" *substitute* "tracing-cloth."

No. 9.

THE following additions and alterations are to be made in the forms of Registers Nos. 16 and 18 given in Appendix V of The Wards' Manual, 1888—

2. Register No. 16.—Ledger of debts due to the estate. For the headings "Loans given" and "Loans recovered" *substitute* the headings "Debts due" and "Debts recovered," respectively, and under each of the headings "Realizations" and "Remissions," *add* a sub-column "(*c*) Cost," immediately after the sub-column "Interest."

3. Register No. 18.—Ledger of debts payable by the estate. Under headings "Cash payment" and "Amount remitted as per compromise," *add* a sub-column "(*c*) Cost," after the column showing "Interest." Under heading "Debts incurred," *add* a column "8. Cost," and *alter* the number of the present column "8" to "9."

No. 10.

ALL revenue officers are informed that it has been ruled by Government that its Resolution of the 26th April 1888, prescribing general rules for the grant of licenses to prospect for metals on Government waste lands in Bengal, which is printed as Appendix I, on pages 35 to 37 of The Waste Lands' Manual, 1888, is to remain in force until further orders.

No. 11.

THE attention of revenue officers is called to the ruling of the High Court in the case Gyanada Kantho Roy Bahadur and others *versus* Bromomoyi Dassi, reported at page 162, Volume XVII of the Indian Law Reports, Calcutta Series, in which it was held that "Regulation VIII of 1819 is not affected by the Bengal Tenancy Act of 1885, the Regulation being specially saved from its operation by section 195 (*e*) of that Act."

2. The effect of this ruling seems to be that in cases of succession to putni tenures, the provisions of section 15 of the Bengal Tenancy Act do not apply, and that the rules to be observed on the transfer of a putni tenure are contained in Regulation VIII of 1819, which, being an enactment relating to putni tenures, is, under section 195 (*e*) of the Bengal Tenancy Act, not affected by that Act.

No. 12.

Government order No. J14 $\frac{R}{2}$—2, dated 12th June 1890.

THE receipt of the *erratum* marginally noted necessitates certain modifications in paragraphs 4 and 7 of the Board's circular order No. 2 of May 1890. As, however, the introduction of further corrections in the two rules referred to in those paragraphs might lead to mistakes, it has been decided to expunge the rules as they now stand, and to insert two fresh rules.

1. The following should, therefore, be *substitut·d* for Rule 7, section XXVIII, page 66 of The Revenue Officers' Manual, 1888:—

Indian Law Reports.

7. Two copies of the Indian Law Reports are supplied by Government to each district officer, and one to each subdivisional officer. The copy of the publication supplied to the latter, and one copy of those supplied to the former, are to be entered in the library catalogue of each officer, and should be bound and preserved for purposes of reference. The accumulated monthly issues of an incomplete volume are to be counted as one volume only. The other copy supplied to district officers is not to be bound, but is intended to be circulated to all magisterial officers employed at the sudder station, as received, and sold by public auction unbound at the close of the year.

2. The following is to be substituted for Rule 7, section IX, Chapter VII, page 136 of The Board's Rules, 1888:—

Binding.

7. The several parts of the publication, so far as divisional and subdivisional officers are concerned, and of one of the two copies supplied to the district officer are to be carefully collected, and the whole set bound, each in one volume, as soon as each volume is complete. The bound copy of each volume at the district head-quarters is to be deposited in the Collector's library. The other copy is not to be bound, but is intended to be circulated to all magisterial officers employed at the sudder station, as received, and sold by publication auction unbound at the close of the year.

SIR H. L. HARRISON, KT.

No. 13.

IN the first schedule annexed to the Court-Fees Act, VII of 1870, after No. 12A, on page 23 of the Stamp Manual of 1889, insert the following:—

NUMBER.		Proper fee.
*13. Application to the Chief Court or the Court of the Financial Commissioner of the Panjab for the exercise of its revisional jurisdiction under section 622 of the Code of Civil Procedure (XIV of 1882).	When the amount or value of the subject-matter in dispute does not exceed twenty-five rupees.	Two rupees.
	When such amount or value exceeds twenty-five rupees.	The fee leviable on a memorandum of appeal.
†14. Application to the Court of the Recorder of Rangoon for the exercise of the revisional jurisdiction of a High Court over the Court of Small Causes of Rangoon under section 622 of the Code of Civil Procedure (XIV of 1882) or section 25 of the Provincial Small Cause Courts Act, 1887 (IX of 1887).	When the amount or value of the subject-matter in dispute does not exceed twenty-five rupees.	Two rupees.
	When such amount or value exceeds twenty-five rupees.	The fee leviable on a memorandum of appeal.

* Added by section 71 of Act XVIII of 1884.

† Added by section 84 of Act XI of 1889.

2. Strike out section 19H on pages 15 and 16 of the Stamp Manual, article 10 of schedule I of the Court-Fees Act, VII of 1870, on page 22, and clause numbered (22) on page 160 of the Manual, and add the following note at foot of pages 15, 16, 22, and 160 cited above :—

† Repealed by the schedule annexed to Act VIII of 1890.

3. In page 1, heading (1), after XIII of 1875, *insert* XVIII of 1884, after VII of 1889, *insert* XI of 1889, and after XIII of 1889, *insert* VIII of 1890.

No. 14.

REVENUE officers are informed that the Board have been authorized to grant the stamp vendors refunds of the value of stamped Public Works Department tender forms which have been exempted from stamp duty under the orders of the Government of India, less two pice in the rupee, provided the application for refund is made within one year from the date (22nd November 1889) on which the forms were exempted from stamp duty.

No. 15.

REV. CIR.

JUNE 18

IN Appendix B of the Stamp Manual of 1889, after the last entry on page 138, insert "(9) Government notification regarding debentures issued by corporate bodies," and after the last entry on page 155 insert the following:—

"(9) Government notification regarding debentures issued by corporate bodies.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATION.

Simla, the 13th November 1880.

No. 3646. *Resolution.*—The Presidency Municipalities, the Trustees of the Port of Bombay, and the Commissioners for making Improvements in the Port of Calcutta, are empowered by the enactments constituting or incorporating them to borrow money for certain purposes by way of debenture on the security of the rates, taxes or dues which they are authorized to levy or impose.

2. Under the Local Authorities Loan Act, other bodies corporate and municipalities may also be authorized to borrow money upon the security of the funds which they administer or the taxes which they levy.

3. The bonds or debentures issued by all these bodies, and coupons issued with such debentures, are, in the absence of any special exemption, chargeable with stamp duty at the rate of about ½ per cent.

4. The question whether stamp duty is chargeable on the renewal and subdivision of such debentures is open to argument; but whether stamp duty is chargeable in such cases or not, the interests of the stamp revenue necessitate the attendance of the parties at the office of the Collector of Stamp Revenue, in order to the stamping (without charge) of the new debentures. The Government of India is not willing to relieve such debentures altogether from the payment of stamp duty; but it is prepared to exempt coupons issued with them from the separate payment of duty, and is anxious to remove, as far as is compatible with the due protection of the stamp revenue, the inconvenience occasioned

to the debenture-holder by the necessity for attendance at the stamp office on each case of renewal or subdivision.

5. His Honour the President in Council thinks that these objects may be attained if the above-mentioned bodies coroprate are willing, on the issue of any debentures, to compound for the stamp duty chargeable thereon by the payment in a lump sum of ½ per cent. on the total amount of the loan. There is no special provision in the law authorizing such a composition; but on payment by any of the corporate bodies referred to, under such a composition, the Government of India will exempt the debentures from any stamp duty with which they might otherwise be chargeable, whether on issue, renewal or subdivision.

6. The payments made under such compositions will be credited to stamp revenue.

ORDERED, that the foregoing Resolution be published in the *Gazette of India* and communicated to all Local Governments and Administrations for information and guidance."

JULY 1890.

THE HON'BLE F. M. HALLIDAY.

SIR H. L. HARRISON, KT.

No. 1.

THE following is to be added as note 5 under section 112 on page 40 of The Butwarra Manual, 1889 :—

NOTE 5.—Certain lands were held in common by the proprietors of estates Nos.——of the——tauzi. The proprietors of each of these estates filed a separate application, not for partition of their several estates *inter se*, but for separation of the lands held in common and assignment of its proper share thereof to each of the above estates, the Government revenue of each remaining unaffected. The question whether the applications should be admitted and the estates declared to be under partition was referred by the Commissioner to the Board, who ruled as follows :—"The question for consideration is, can two or more entire estates not desiring partition as such, but having lands in common, get their common lands divided between them under section 112? The Board as at present constituted think that it would be conducive to the public convenience if they could, but they fear that the wording of the section is quite conclusive the other way. Section 112 can only come into operation when one of the estates is under partition as between its several proprietors. This is an indispensable condition.

"In this case there is no partition proposed of any estate as such, but only a separation of interests between 5 separate estates, and the law (section 112) cannot be applied."—(Board's Proceedings of 28th June 1890, No. 209, Collection 5, File 32 of 1890.)

SIR H. L. HARRISON, KT.

No. 2.

IT has been decided that rewards in excise or opium-smuggling cases should not be given to police or excise officers above the rank of Inspector.

REV. CIR.
JULY 1890.

2. The addition of the following as Rule 18A of the Subsidiary Opium Rules has been approved by Government:—

"18A. Police and Excise officers above the rank of Inspector are not entitled to rewards in opium cases."

3. *Add* the following as Rule 8A in section XIX, page 123 of The Excise Manual:—

"8A. Police and Excise officers above the rank of Inspector are not entitled to rewards in excise cases."

JULY 1890.

THE HON'BLE F. M. HALLIDAY.

No. 3.

THE following is to be inserted in continuation of Appendix IB of The Waste Lands Manual, 1888.

Extract from a letter from the Government of India, Military Department, No. 1767*B.*, *dated the* 23*rd June* 1890, *to the address of the Adjutant-General in India.*

"The Government of India, on a reconsideration of the rules laid down in Government Resolution No. 2525B., dated the 1st December 1888, for dealing with applications for grants of land, have found that it will be impossible to allot areas of the extent sanctioned in the above rules, and have decided that for the future, when such applications are submitted, the annual cash value of the grant required, and not a specific number of acres, must be stated, it being left to the Local Government to decide what area should be alloted to yield that amount. The value of the grant should not, except in very special cases, exceed the equivalent of an annual cash income of Rs. 300, clear of all charges and deductions.

2. As it has been found that some delay is caused by dealing with applications of this kind collectively, I am to request that in future each case may be sent up separately as it arises, the total number of recommendations made annually being limited to five as already decided."

No. 4.

THE following alteration is to be made in The Wards' Manual, 1888:—

Strike out Rule 4 of section VIII (*b*) at page 55.

2. Paragraph 2 (*d*) of circular order No. 1 of July 1889 is hereby cancelled.

No. 5.

THE following alterations and additions are to be made in The Wards' Manual, 1888.

2. *Rule* 23, *section IV*, *page* 51. After the words "admitted by the treasury officer" *add* the words "in his advice list of the above date."

Strike out the sentence "The treasury officer will certify to the allotted balance in hand."

3. *Appendix I*, *Test Table for return XXXI*, *page* 94. In test LXXXVIII, for the sentence "Is it stated in the separate sheet how the cash balance has been verified, in whose custody it is, and what is the allotted balance in hand as certified by each treasury officer? *substitute* the sentence "Is it stated in the separate sheet in whose custody the cash balance is, and what is the balance as admitted by each treasury officer in his advice list of the 31st March?"

No. 6.

THE following Rule 7 is to be added at the end of section IX, page 72 of The Wards' Manual, 1888:—

"7. The forms prescribed in Appendices G to M, T and V, are supplied by the Superintendent of Stationery on payment. Applications for these forms should always be made by Managers to that officer."

SIR H. L. HARRISON, KT.

No. 7.

To the list of districts given in the margin of revised sub-rule 6 (*a*) framed by the High Court under clause 1, section 20 of the Court-Fees Act, VII of 1870, page 150 of the Stamp Manual of 1889, add the following:—

Vide High Court's notification of 1st July 1890 published on page 726, Part I of the *Calcutta Gazette* of 9th July 1890.

Murshidabad.
Nadia.

2. In the list of districts appended to clause (*b*) of the above rule on page 150 of the Manual, after the Jessore District Judgeship insert—

Murshidabad	Within the limits of the Jangipur Munsif.	From 15th July to 30th September;

and also after the Noakhali District Judgeship insert—

Nadia	Within the limits of thanas Kushtia, Comerkhally, Bhaluka, Napara and Bhadalia, the Khoksa and Damukdia outposts and the Daulutpur police station.	From 15th July to 30th September.

No. 8.

WITH reference to the Board's circular order No. 7 of February 1890, directing the entry of stamp cases in Return No. XXIII until they are disposed of on payment of deficient duty and penalty or are transferred to Return No. XXII on a criminal prosecution being instituted, revenue officers are informed that reports of realizations of duty and penalty in such cases need not be separately submitted.

AUGUST 1890.

THE HON'BLE F. M. HALLIDAY.

No. 1.

THE following is to be added as note 3 to section 7 of Act IX (B.C.) of 1879, at page 13 of The Wards' Manual, 1888:—

Note 3.—The minor proprietor of an estate under the Court of Wards died, leaving two childless widows. According to the law regulating inheritance in the family, the elder widow succeeded to the property. She was therefore declared a ward of the Court, and the property was being managed for her. The younger widow had the reversionary interest, and she was living with her father away from the family residence. It was given out that the younger widow was with child, but the district officer suspected that the object was to enable the production of a spurious child as the heir to the late proprietor, and he desired to bring her back to the family residence for the purpose of placing her under observation and frustrating the plot which he believed had been concocted. She, however, refused to return to the family residence, and in order that stronger pressure might be brought to bear on her to do so, the Commissioner recommended that an order be passed by the Court of Wards under the latter part of section 7 of Act IX (B.C.) of 1879, taking charge of her person and appointing a guardian. She being a minor and having a reversionary interest in the property, the Board were not sure whether she could be held to be a member of the proprietor's family, the proprietor being the elder widow. They therefore consulted the Legal Remembrancer, who gave the following opinion:—

"The younger widow of the late minor proprietor of the estate by marriage passed into her husband's family, and was not legally entitled to leave it and reside with her own family. I presume her maintenance is derived from the estate of her husband, and she would properly be under the control of the Court of Wards as a dependent member of the family, the head of which at present is the elder widow."

"It therefore appears to me to be within the competence of the Court of Wards to order that she shall reside with, and under the guardianship of, the elder widow."

Thereupon the Court issued the necessary orders under Sections 7 and 20 of the Act. (Board's Proceedings of 21st December 1889, Nos. 197-199, Collection 3, File 413 of 1889.)

No. 2.

THE following is to be *substituted* for Rule 10A, in section XXIX, page 67 of The Revenue Officers' Manual, 1888:—

Officers and vessels exempted from payment of canal dues.

10A. Only the officers and vessels enumerated below are to be exempted in future from the payment of canal dues:—

Officers exempted.

(*a*) Canal officers of the Public Works Department travelling on duty within their circles or divisions.

(*b*) Deputy Revenue Superintendents of Irrigation travelling on duty within their circles or divisions.

(*c*) Officers of the Police Department and subordinates down to the rank of head-constables when on duty within their respective charges.

(*d*) Officers of the Forest Department when passing through the Calcutta Canals or Tolly's Nala in vessels belonging to the Forest Department.

(*e*) Port Officers in discharge of duties connected with their respective ports.

(*f*) The Health Officer of the Port of Calcutta when on duty connected with the port.

Vessels exempted.

(*a*) Vessels on the Yacht establishments of the Viceroy, or Lieutenant-Governor of Bengal.

(*b*) Vessels conveying troops.

(*c*) Vessels or boats, the property of any department of Government and on Government service, provided that they are

not merely being used as passenger boats by officers other than those named in Part I of this Schedule.

(*d*) Boats engaged by the Police Department solely for police purposes.

(*e*) Boats engaged by the Postal Department solely for the conveyance of mails or postal servants when plying on the Nadia rivers.

(*f*) Vessels owned by the Port Commissioners which may enter the Calcutta Canals or Tolly's Nala either from stress of weather or on business connected with the port, and which do not ply for hire with passengers, materials, or goods.

(*g*) Boats under the charge of the Health Officer of the Port of Calcutta when used in Calcutta Canals or Tolly's Nala for purposes of sanitary inspection in connection with the port.

SIR H. L. HARRISON, KT.

No. 3.

THE Accountant-General, Bengal, having expressed an opinion that the rate of contribution of 12 per cent. on account of the leave and pension allowances of Butwarra Deputy Collectors and their establishments has been modified by article 823 of the Civil Service Regulations, the following correction is to be made in Note 2 under section 44 of Act VIII (B.C.) of 1876, on page 20 of The Butwarra Manual, 1889:—

In lines 3 and 4, for the words "of 12 per cent. on the salaries is levied" *substitute* "at the rate prescribed in article 823 of the Civil Service Regulations is levied on the salaries."

2. At the end of this Note 2, after "File 767," add the words "and of 9th August 1890, No. 23, Collection 10, File 15."

THE HON'BLE F. M. HALLIDAY.

No. 4.

THE following form of Progress Report of Cadastral Survey work is to be substituted for that now printed at page 57, Appendix C of The Settlement Manual, 1888:—

14.

Progress Report of Cadastral Survey work, See Chapter XIII, Rule 9.

Total area of the estates under survey.	Total number of villages under survey and settlement.	Area surveyed cadastrally up to date of last report.	Area surveyed cadastrally during period under report.	Total.	Number of villages of which records were made over to the Settlement Officer up to date of last report by the Survey Department, if survey is conducted by that department, or total number of villages of which records are ready for settlement, if survey is conducted by the Settlement Officer, up to date of last report.	Number of villages * * * to the Settlement Officer during period under report * * * or * * * by the Settlement Officer, during period under report.	Total.	Approximate area of which records have been made over to the Settlement Officer, or are ready for settlement, as the case may be.	Number of villages of which the survey records are still due to the Settlement Officer from the Survey Department or remain incomplete, if the survey is conducted by himself.	APPROXIMATE COST OF SURVEY AND SETTLEMENT OPERATIONS UP TO DATE OF REPORT.			AMOUNT OF SANCTIONED ESTIMATE.		Area remaining to be surveyed.	Area remaining to be settled.	REMARKS.
										Survey.	Settlement.	Total.	Survey.	Settlement.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

No. 5.

THE following is to be *substituted* for clause 4, section X, page 25 of the Revenue Officers' Manual, 1888:—

When to be placed in charge of sub-treasury.

4. A Collector may by a general order authorize a subdivisional officer, during his absence from the head-quarters of his

subdivision, to place a Sub-Deputy Collector in charge of the sub-treasury. The personal responsibility for the treasury administration of his subdivision will, however, in such a case still remain with the subdivisional officer.

No. 6.

IN section XV, page 45 of The Revenue Officers' Manual, 1888, *cancel* Rule 15.

2. The following are to be inserted as Rules 14 to 25 in section II (*b*) Prohibitions, page 11 of the same Manual:—

Landholding and commercial speculation.

"14. The following rules regarding the connection of public servants with landholding and commercial speculation in India were laid down in the circular letter of the Government of India, in the Home Department, No. 21—797-806 (Public), dated the 13th May 1885, and are herewith republished for the information and guidance of all revenue officers. Rulings which have been subsequently issued from the Home Department on the same subject have been introduced as notes.

Collection of Government of India orders.

15. In the course of correspondence with a Local Government, it has been brought to the notice of the Government of India that some misapprehension exists as to the precise scope and proper interpretation of the standing orders which regulate the connection of public servants with landholding and commercial speculation in India. The Governor-General in Council accordingly considers it desirable, in continuation of Home Department Resolution No. 5—224—246, dated 20th February 1884, to frame, for facility of reference on the part of Local Governments and Administrations and officers serving under them, a brief summary of the existing rules, and of the more important interpretations which have been placed upon certain of them by the Government of India with the approval of Her Majesty's Secretary of State.

Acquisition and possession of landed property intended to be applied to agricultural purposes.

16. Covenanted civil servants, military officers in civil employ, and all persons holding civil offices ordinarily held by covenanted or commissioned officers of the two classes above-mentioned are prohibited from acquiring or holding land within the province in which they are employed or with the administration of which they are concerned, whether that connection be permanent or temporary.* This prohibition does not extend to land occupied merely by buildings for residence and their usual appurtenances.

* To Secretary of State, No. 40, dated 16th June 1873; from Secretary of State, No. 99, dated 26th August 1873 (embodied in Home Department Resolution No. 13—467, dated 13th February 1874).

17. Natives of India appointed under the Statutory Rules are permitted to hold any lands actually in their possession when they enter the service of Government, or which may come into their possession thereafter by inheritance, gift or devise, provided that full information in respect of such lands is given to the Local Government, which will consider in each case whether the fact of an officer holding any particular lands need be a bar to his employment in the district where these are situated. No fresh purchase of land is, however, allowed on the part of a Statutory civil servant without the previous sanction of the Local Government under which he is serving.‡

† *i.e.*, *bonâ fide* gifts from relatives or near friends.

‡ Home Department Resolution No. 11—426—37, dated 17th March 1882, and circular letter No. 26—1095—1104, dated 21st July 1882. (Despatch from Secretary of State, No. 68, dated 8th June 1882.)

18. Uncovenanted officers exercising independent judicial or revenue functions, whether of European, Eurasian, or Native descent, are not debarred from acquiring or possessing landed property in British India for agricultural purposes, provided that they must not hold landed property in the districts in which they are employed. Although uncovenanted officers are not precluded from holding land, it is inexpedient that appointments which necessarily confer a considerable amount of power and influence

on their occupants, such as those of Munsif, Deputy Collector, and Tahsildar, should be filled by persons holding landed property within their jurisdiction.*

* Despatch from Secretary of State, No. 22, dated 10th August 1861.

19. Officers (*a*) of all classes (including candidates for office) must be required to make a declaration (*b*) of the fact of their being in possession of, or of their having acquired, landed property, stating the district within which it is situated, with such other particulars as may be considered necessary, of which registers should be kept by the Local Governments concerned.†

† Despatch from Secretary of State, No. 22, dated 10th August 1861.

(*a*) NOTE 1.—It has been laid down that the expression "officers of all classes (including candidates for office)" applies to all officers in superior service, and covers canal revenue and water establishments, including patrols. (Home Department No. 10R—636-60 (Public) of March 1890, and No. 1050G., dated 24th April 1890, from Government of India, Public Works Department.)

(*b*) NOTE 2.—It has been ruled that similar particulars must be given of property held by, and managed by, wives of officers or other members of their families living with, and in any way dependent on, them; and that the management of such property shall be subject to the same restrictions as that of property belonging to themselves. (Home Department No. 23—2405-14 (Public), dated 11th September 1888.)

20. It is incumbent on the several Local Governments to take care that no officer who may be in possession of landed property in British India or elsewhere, to whatever branch of the service he may belong, shall apply any portion of the time and attention which ought to be devoted to his public duties, whether Civil or Military, to the management of that property, and that longer or more frequent leaves of absence are not permitted on that account.‡

‡ Despatch from Secretary of State, No. 22, dated 10th August 1861.

Acquisition and possession of landed property in Native States for any purpose.

21. Civil servants and military officers in the actual service of the Crown in India are prohibited from holding lands in a

Native State for any purpose whatever. This prohibition does not extend to land occupied merely by buildings for residence and their usual appurtenances.

Investments other than those in land for the profits of cultivation.

22. With regard to investments other than those in land for the profits of cultivation, officers of every rank and class in the public service are expected to abstain from any investment (though of itself unobjectionable) which interests them privately in affairs or undertakings of the kind with which their public duty is connected.* Subject to this general proviso, there is no objection to Government† servants holding shares in mining or other companies (including agricultural companies) having for their object the development of the resources of the country, provided that they must not take part in the management of any such company, and that they must not be employed in the districts where the operations‡ of the company with which they may be connected are carried on.§ This latter prohibition must be held to apply sometimes with less, sometimes with greater, force to certain officers connected with the Central Administration, such as members of the Local Government, Members of the Board of Revenue and their Secretaries; and to indicate the necessity of great circumspection on the part of such officers as to the undertakings with which they become connected in any part of the province in which they are employed.‖

* Paragraph 6 of despatch from the Government of India to Secretary of State, No. 40, dated 16th June 1873; despatch from Secretary of State, No. 99, dated 26th August 1873, and Home Department Resolution No. 13—467, dated 13th February 1874.

† The Secretary of State has held (*a*) that the standing orders as to the connection of Government officers with trading companies apply only to gazetted officers of the covenanted and uncovenanted services, and do not apply in the case of clerks and other ministerial officers in Government employ, with regard to whom the supervision of heads of departments should suffice as a check.

(*a*) Despatch No. 73, dated 19th July 1883, paragraph 5.

‡ *N.B.*—The right of officers, Civil and Military, to hold shares in agricultural companies operating in Native States, is regulated by the same rules as apply to their holding shares in similar companies within British territory.

Despatch from Secretary of State, No. 22, dated 25th November 1862, paragraph 5.

§ Despatch from Secretary of State, No. 46, dated 31st May 1862.

‖ To Madras Government, No. 1086, dated 10th July 1884.

23. In the matter of taking part in the management of a company, it has been decided* that the prohibition was not intended to apply to the participation of Government officers in the direction of those companies only which are designed to develop the resources of the country, but also to preclude such officers from taking part in the direction of such institutions as banks.†(a) It has also been held that the prohibition against officers taking part in the management of a company applies‡ to public servants on leave equally with those in active service, but that it does not extend§ to officers who, with the consent of the Government of India, take service under Railway Companies working under concession from Government, nor does it apply to the management|| of associations which are established *bonâ fide* for the purpose of mutual supply, and not of trade and trade profit (provided in this latter case that the interests of Government do not suffer by the double employment of the officer concerned). Although the prohibition against taking part in the "management" of a company cannot, taken literally, be held to debar an officer from taking part as a promoter, or as one of the applicants for registration in the Memorandam of Association, the Governor-General in Council has held that the danger against which the prohibition was aimed, namely, that of official influence being abused or official trust betrayed, is under such circumstances not much less than if the officer took part in the management after the company has been started. Government servants are therefore distinctly forbidden to take any part in the promotion or registration of companies.

* Despatch from Secretary of State, No. 73, dated 19th July 1883, paragraph 4.

† Paragraph 4 of despatch from Secretary of State, No. 73, dated 19th July 1883.

‡ From Secretary of State, No. 99, dated 7th September 1882.

§ Resolution of the Public Works Department, No. 1650-1672G, dated 14th December 1882.

|| Despatch from Secretary of State, No. 73, dated 19th July 1883.

(a) NOTE 1.—It has been decided by the Secretary of State that without previous reference to him no officer holding a permanent appointment under Government, whether pensionable or not, can be permitted to serve as a Director of any Bank or Public Company. The fact that the service of an officer is non-pensionable does not affect the question. (Dsepatch from the Secretary of State for India, No. 25 (Financial), dated 7th February 1889.)

Speculations generally.

24 It is a standing order that servants of Government are required to abstain from speculative investments; but no literal definition has been laid down as to the stage at which, or the circumstances under which, the holding of land or other valuable property becomes speculative. It is obviously speculative to secure a grant of land supposed to be *auriferous* with the object of disposing of it hereafter to companies. Habitual speculation by officials has been always held to be an evil; and the Government has reserved* to itself full power to deal stringently with the practice whenever it appears to prevail. The general distinction which exists between permanent and speculative investments is sufficiently described in the extract given in the margin, from Home Department letter to the Government of Bengal, No. 1495, dated 10th April 1873.

* Paragraph 7 of despatch to the Secretary of State, No. 40, dated 16th June 1873 Despatch from the Secretary of State, No 99, dated 26th August 1873.

The Government of India consider that there exists an essential difference between permanent and speculative investments, that the distinction is one of motive and that the frequency of a man's purchases and sales may be, and usually is, very good evidence of his motive in effecting them. If an officer habitually buys and sells securities of a value notoriously fluctuating, it is clear that he is addicted to speculation, and he thereby undoubtedly lays himself open to the disapproval of Government, which can be expressed in various ways, and in a degree proportionate to the nature of the dereliction If he engages in such pursuits to an extent which attracts public notice and unfavourable remark, so that his integrity or his application to his public duties is discussed and doubted, then he has given rise to a scandal with which the Government will have to deal.

25. The foregoing paragraphs contain a brief summary of the more important orders which have been issued from time to time on the subjects under notice, and the Governor-General in Council trusts that they will serve as a useful guide to Local Governments and Administrations and to officers serving under them It should, however, be understood that this summary merely embraces the more important orders, and does not profess to be exhaustive."

No. 7.

THE following is to be added as Rule 7A, section VIII (*a*), page 55 of The Wards' Manual, 1888 :—

7A. Bills for travelling and halting allowances of the officers mentioned in the two preceding rules are not to be paid unless countersigned by the Collector.

No. 8.

As the register in Form No. 20 (page 147, Excise Manual) is intended for the guidance of the officer whose duty it is to grant passes for country spirit distilled in central distilleries, so as to prevent the grant of passes for the issue of liquor to any shop of which the license fee may be in arrear, it is not necessary to keep it in those distilleries where the officers in charge do not issue such passes. It must, however, be kept up by every officer, including Deputy Collectors, in charge of subdivisions at which there are spirit depôts, whose duty it may be to grant such passes; and if such officer does not himself receive the license fees on all shops for which he grants passes, the officer receiving such license fees must send him prompt notification of every payment, so as to enable him to keep the register properly posted.

No. 9.

A CASE has recently occurred in which the officer in charge of a ganja godown at the time of issue, allowed wood to be removed from flat ganja and thrown on the refuse heap; consequently a quantity of ganja was issued as flat ganja, which was practically round ganja, and which was not assessed with duty proportionate to its value, while a quantity of flat ganja, which should have paid duty, was thrown away as refuse. The proportion of refuse to duty-paying ganja was in the district in question 24 to 100 in 1888-89, and 32 to 100 in 1889-90, while the average for all the other districts of the province has been below 7 to 100. As, however, in several districts the proportion greatly exceeds that average, it is necessary to draw the attention of all Collectors to the possibility of similar frauds.

No. 10.

WITH a view to provide an easy check on the levy of distillery fees, the Board direct that all liquor distilled, whether intended for redistillation or not, be brought to account in Registers Nos. 17 and 18, the quantity taken out for redistillation and the fees levied thereon being also shown in the same registers.

2 After column 14 in Forms Nos. 17 and 18 referred to in Rules 42, 45, 46, and 47, Section XI, pages 100-101, and printed in Appendix A, pages 143 and 146 of the Excise Manual, *insert* the two following headings, and *alter* the numbering of columns 15 to 19:—

Column 15.—"Quantity of liquor taken out for redistillation."

Column 16.—"Duty chargeable thereon."

No. 11.

INSTANCES of neglect to comply with the orders conveyed in Government Circular No. 21, dated the 12th August 1879, having come to the notice of the Board, the special attention of all officers subordinate to them is drawn to Rule 10, Section XV, page 44 of the Revenue Officers' Manual, 1888, and it is particularly requested that the instructions therein laid down, in connection with the dismissal of a servant of Government, should be carefully observed in future.

No. 12.

WITH reference to the notification of the Government of India, mentioned below, and issued under Section 8 of the Indian Stamp Act, I of 1879, the following is to be added to the end of Table II, Appendix C, page 167 of the Board's Stamp Manual of 1889:—

DESCRIPTION OF INSTRUMENT.	Stamp duty remitted or reduced.	Number and date of notification.
(35) Memorandum and articles of association of any Association registered under Section 26 of the Indian Companies Act, VI of 1882.	Remitted	No. 3517, dated 18th July 1890, published at page 564, Part I of the *Gazette of India*, dated 19th July 1890.

2. Add the following footnote to article 40, schedule I, page 69 of the Stamp Manual:—"Company" does not include "Society" registered under Act XXI of 1860, and the memorandum of association of any such Society does not require to be stamped. (Government of India order No. 3518, dated 22nd July 1890.)

AUGUST 1890.

THE HON'BLE F. M. HALLIDAY.

No. 13.

THE following is to be *added* as Rule 27, Section IV, page 51 of The Wards' Manual, 1888:—

27. In any case where for special reasons a ward's estate is allowed to have a separate treasury, the Collector is required to inspect it thoroughly once in each half-year, and report the result of his inspection to the Commissioner, who will bring to the notice of the Court any irregularities which may come to light. The Commissioner is also to inspect the separate treasury (where one is allowed) of a ward's estate once a year, and report the result of his inspection to the Court when necessary.

No. 14.

THE following are to be *added* as Rules 6A, 6B, 6C, 6D, and 6E, Section IV, page 48 of The Wards' Manual, 1888:—

6A. On or before the 1st August each year, the Director of the Department of Land Records and Agriculture is required, after consulting the Survey Department and the local officers concerned, to submit to the Court for the ensuing financial year a detailed estimate in the following form of the expenditure in Wards' estates for the survey and settlement operations which are under his supervision, so that the Court may then sanction and place the lump sums as estimated at his disposal:—

Budget estimate of cost of survey and settlement operations.

NAME OF ESTATE.	SURVEY.		SETTLEMENT.		REMARKS.
	Sanctioned allotment for the previous year.	Estimate for the year under budget.	Sanctioned allotment for the previous year.	Estimate for the year under budget.	
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	

6B. The survey charges should, under the Director's orders, be paid on the requisition of the Survey Department.

6C. The settlement charges should be incurred with the Director's sanction to the applications submitted to him by the local officers. His sanction should not be merely formal, but should be preceded by a careful scrutiny of the detailed estimates of the local officers and of the reasons for the expenditure.

6D. The annual allotments made should not be exceeded without the special sanction of the Court, which should be obtained on a supplementary estimate explaining fully the cause of the additional requirement

6E. Applications for surveys and settlements to be undertaken during the following year cannot ordinarily be entertained unless received before the 1st August.

THE HON'BLE F. M. HALLIDAY.

SIR H. L. HARRISON, KT.

No. 15.

THE following is to be added as Rule 4A, Section I, Chapter VII of The Board's Rules, 1888:—

"4A. When a subordinate revenue or ministerial officer appeals to the Board against the order of a lower authority imposing punishment on him, he is entitled (by rule 14) to have a copy of the order of the authority appealed against, and he may obtain such assistance as he thinks fit in drafting his petition of appeal and stating therein his case as effectively as he can consistently with the facts. The petition of appeal will ordinarily, in accordance with rule 9, be sent to the Commissioner for report, and with this report the Board's record of the appeal case will be complete. The Board have ruled that they will, at their discretion on an application being made, allow the appellant to appear and argue his own appeal, though this permission will not ordinarily be given; but the appellant will not be allowed to be represented before the Board by Counsel (including in that term advocates of all descriptions)."

No. 16.

As there is no separate register kept of issues of spirits from a distillery to depôts, the Board direct that the words "Depôt or" be inserted after the word "each" in the heading of Form No. 19 given at page 147 of the Excise Manual, and entries made in it accordingly.

SEPTEMBER 1890.

SIR H. L. HARRISON, KT.

Erratum.

IN lines 6 and 7 of the second portion of paragraph 4 on page II of the Preface of The Butwarra Manual, 1889, for "9th February 1882," *substitute* "9th January 1884."

No. 1.

THE special attention of all officers exercising the powers of a Collector under the provisions of the Land Acquisition Act, X of 1870, is drawn to the following case, from which they will realize the grave necessity of satisfying themselves of the powers of those who claim to appear in a representative capacity on behalf of owners of property to be acquired:—

1. Land was required for a certain purpose and on its being ascertained that it formed part of an estate in the hands of a Receiver appointed by the High Court, notices under section 9, Act X of 1870, were served on him and on the tenants who were in occupation of the land, requiring them to state the nature of their interests in the land and the amount of their claims to compensation. They were also required under section 10 of the Act to furnish information as to any other persons possessing an interest in the land.

2. On the day fixed for enquiry under section 11 of the Act, the Receiver duly filed a statement of claim, and as his claim was considered reasonable, and as neither he nor the tenants stated that any other person had any interest in the property, an award was made in his favour under section 14.

3. The owner, however, was dissatisfied with the award, which he considered insufficient, and refused to receive the amount,

and the Receiver thereupon applied for the cancelment of the award on the following grounds, viz.—

(*a*) That a Receiver is a person, who, under the law, has no interest whatever in the property entrusted to him, and is not authorized to represent the parties in any proceedings unless put in motion in the ordinary way, and that, therefore, the agreement between the Receiver and the Collector was nugatory.

(*b*) That the party really interested was not before the Collector, and the award was therefore invalid.

(*c*) That the preference of a claim by a Receiver is a notice that he was not himself interested, and should arouse enquiry as to whether he was authorized to represent those who were interested.

4. In support of his application, the Receiver furnished the following opinion of Counsel:—

"There can be no doubt that the agreement between * * who purported to represent the interest of the owners of the land and the Collector is altogether nugatory * * * * * A Receiver is not a person interested in the land, and had no authority to come to any agreement with the Collector. The award made by the Collector under the above agreement is worthless * * * * . Should the Collector refuse to rectify the mistake which has been made by setting aside the agreement, he will expose the Government to a suit which the person interested will be entitled to maintain, either to rescind the agreement or for ejectment" * * *

5. On the matter being referred to the Board, it was considered advisable to obtain a further opinion from Counsel, and as this entirely confirmed the opinion which had been laid before the Collector by the Receiver, that officer was directed to treat his award as null and void, and to proceed to make a fresh award.

6. All officers engaged in acquiring land must see whether a claimant coming before them is a person who by the very circumstances of his claim declares himself to be an agent for or representing an absent principal, and if so, his authority must be

examined, and if insufficient, the consent of the principal must be obtained to the award, or the case referred under section 15 of Act X of 1870 to the determination of the Court.

No. 2.

THE following is to be inserted as Rule 15A in the Rules framed by the Board under the authority vested in them under section 152 of Act VIII (B.C.) of 1876, for the guidance of officers in conducting partitions under that Act (*vide* pages 55 to 58 of The Butwarra Manual, 1889):—

Return of average cost.

"15A. At the close of each financial year, the Collectors should submit through the Commissioners to the Board a statement in the form of Return XXVIIA in the Appendix, showing the expenditure incurred and the average cost per acre of the land partitioned in their districts."

2. Between pages 66 and 67, in the Appendix of The Butwarra Manual, 1889, *insert* the following:—

RETURN XXVIIA.

(SEE RULE 15A.)

Statement showing the expenditure incurred and the average cost per acre of the land partitioned in the district of for the year ending 31*st March* 189 .

1	2	3	4	5	6	7	8	9	10
Number of estates under partition.	Their area in acres.	Number (*a*) of estates partitioned during the year.	Their area in acres.	Total cost (*b*) of partition work in the district.	Average cost (*c*) per acre.	Longest duration of any partition concluded during the year.	Shortest duration of any partition concluded during the year.	Average duration of all partitions concluded during the year.	REMARKS.

(*a*) This "number" is to show *only* those estates of which the partition is *concluded* during the year under report, whether the partition was commenced in that or any previous year.

(*b*) The "total cost" is to include *also* the work on those estates of which the partition is *not concluded* during the year under report. The total cost can be ascertained either from the abstract of the Partition Fund (*vide* form B on page 59 of the Manual) or from Return XXVII (*vide* page 66 of the Manual).

(*c*)—This "average" is to be calculated from columns 4 and 5.

DATED

The 189 . } *Collector.*

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3. In the list of returns submitted under headings *II—By all district officers to their Commissioners*, and *VI—By all Commissioners to the Board* (*vide* Appendix, pages 178 to 183 of The Board's Rules, 1888), *add*—

"XXVIIA—Yearly statement showing the expenditure incurred and the average cost per acre of the land partitioned."

No. 3.

IT having come to the Board's notice that no rules are in existence relating to the annual "Agricultural Public Works Grant" for Government estates, the following rules are to be inserted as section IIA, chapter III, page 27 of "The Board's Rules, 1888."

SECTION IIA.—PUBLIC WORKS GRANT FOR AGRICULTURAL PURPOSES.

Agricultural Public Works grant.

1. Besides the grant for the management of, and miscellaneous improvements in, Government estates, described in section II of this chapter, the Local Government places a sum annually at the disposal of the Board for agricultural works (such as, for instance, irrigation, drainage or embankments) necessary for the increase or maintenance of the land revenue from Government or temporarily-settled estates. This grant is briefly termed the Agricultural Public Works Grant.*

*NOTE.—For a clear apprehension of the distinct purposes of the two grants, *see* Rule 14, section II of this chapter.

Estimate.

2. Commissioners are required to submit, by the 20th July of each year, estimates of requirements for such works as come within the purposes of this grant, for each of the districts of their divisions for the next financial year. Care should be taken that these estimates are not delayed beyond the date mentioned.

Submission of consolidated statement to Government.

3. A consolidated statement of the local officers' budget estimates has to be submitted by the Board to Government, in the Revenue Department, not later than the 15th of August of each year.

Allotment of grant.

On receipt of an allotment from Government, the Board distribute it by a

Resolution to the several districts in which works of agricultural improvement are required, as funds are available, with reference to the estimates, according at the same time executive sanction to the expenditure to be incurred by the local civil officers.

Power of sanction.

4. Commissioners are then authorized to sanction the execution, without further reference to the Board, of any works of the kind falling within the purposes of this grant, provided the assignments made to each district by the Board are not exceeded.

Issue of letters of credit.

5. After sanction has been communicated by the Board's Resolution above mentioned, district officers have to obtain the requisite funds by credit orders, issued by the Examiner of Public Works Accounts, Bengal, to whom an account of the expenditure incurred has to be rendered.

Annual statement of expenditure.

6. Commissioners are required to submit to the Board, by the 1st of May of each year, a statement showing how the grant for the previous year has been expended, and what sum remained unexpended at the close of that year.

No. 4.

AFTER the word "note" in line 4 of Rule 2, Part II, section III, page 92 of the Stamp Manual, 1889, *insert* the words "upon the fly-leaf."

No. 5.

IN modification of the orders circulated with Board's circular order No. 398B., dated 20th March 1888, to the Commissioners of Divisions, and circular order No. 15 of May 1890, regarding the keeping up of the stamp store-book, form (C), the Board direct that in future the several descriptions of stamps be entered in separate parts, in the following groups:—

Part 1. Foreign bill stamps.
Share transfer do.
Bills of lading.
2. Pleaders', &c., certificates.
Pound kabuliyats.

Part 3. Bills of exchange or hundis, old and new.
„ 4. Non-judicial stamps up to Rs. 50 value.
„ 5. Ditto ditto from Rs. 52-8 to Rs. 190 value.
„ 6. Ditto ditto from Rs. 195 to Rs. 1,000.
„ 7. Stamps for copies.
Plain paper.
One-anna revenue stamps.
Adhesive stamps.
Notarial do.
Adhesive court-fees stamps.
Impressed ditto up to Rs. 50.
„ 8. Ditto ditto from Rs. 55 to Rs. 250.
„ 9. Ditto ditto from Rs. 255 to Rs. 1,000.

2. In order to save clerical labour, the balance should be struck only for the stamps actually taken out and for the gross total, leaving the other columns unaltered; it being understood that the balance last entered for any particular value of stamp is the balance to be taken into account; provided, however, that a balance should be entered for each value when the bottom of a page of the store-book is reached, and on the last day of each month.

3. The Superintendent of Stationery, Calcutta, has been instructed to have revised forms of the store-book in parts printed accordingly, and to supply them to officers on indent.

No. 6.

FOR the words "original seal" in line 4 of clause 48, section XVII, page 117, of the Excise Manual, *substitute* the words "seal impressed under clause 32 or clause 43."

No. 7.

FOR the Form No. XVII (old No. XXI II) of inspection report, referred to in clause 3*a* section II, page 69, of the Excise Manual, and given in Appendix C, the Board direct the substitution of the accompanying form, which can be obtained on indent from

the Superintendent of Stationery, and which should invariably be issued in submitting future reports.

2. Questions for the inspection of outstills have already been separately prescribed, and will no longer form part of Form XVII. Similarly, questions for the inspection of distilleries and ganja and siddhi warehouses have been left out of this return, but they should continue to be used when such inspections are made, until a revised form is issued.

EXCISE RETURN No. XVII (OLD No. XXIII) FROM THE DISTRICT OF _____ FOR THE HALF-YEAR ENDING _____ 189

Questions and notes for the use of an officer inspecting the Excise Department of a Collector's office.

[Note the language in which each register is written, the quality of the hand-writing, and any alteration of figures or knife erasures. Also note how often each register is examined and signed by the Excise Deputy Collector.]

1. (*a*) Is Register 27 (Petitions) written up to date? (*b*) What is the number of petitions this year? (*c*) Note anything special as to their nature and the orders passed on them.

2. Register 48 (Excise cases).—(*a*) Note the general nature of cases, the adequacy of punishments awarded, and the detective work done by excise and police officers respectively. (*b*) Is the Register regularly submitted to the Collector for his opinion as to adequacy of punishment?

3. (*a*) Have all rewards been punctually paid, (*b*) and where fines are not realized, has application been made for special reward?

4. Register 49.—(*a*) State the separate registers kept. (*b*) In how many volumes are they bound? (*c*) Do all licenses bear serial numbers, printed or written? (*d*) Do the fees on ganja and opium shops, and on outstills, bear any proportion to the average quantity of the article sold in a month? (*e*) Are license fees paid punctually? (*f*) By whom are they received? (*g*) Are many payments made by money-order? (*h*) What action is taken in

cases of failure to pay fees punctually by the 1st of the month? (*i*) Has the Deputy Collector noted all cancellations with his own hand?

5. Register 49 (*a*).—What is the number of temporary licenses granted in a year? (*b*) How are they settled?

6. Register 50 (Chalans).—(*a*) Is every entry signed by the treasurer? (*b*) How, and by what officer, is it ascertained that all money received is paid into the treasury?

7. Register 51 (Miscellaneous Receipts).—(*a*) State nature of entries. (*b*) How often is this examined and signed by the Deputy Collector?

8. Register 52 (Passes for distillery liquor).—(*a*) Where are payments of duty and distillery fees made? (*b*) By whom are passes issued?

9. Register 53 (Passes for *charas*).—Similar questions.

10. Register 54 (Passes for *siddhee*, *subjee* or *bhang*).—Similar questions.

11. Register 55 (Ganja store-houses).—(*a*) Note where all the store-houses are situated. (*b*) By whom are the keys of each kept, (*c*) and by whom is ganja issued?

12. Examine file for reports of inspection of ganja and siddhi store-houses.

13. (*a*) Have the store-houses at head-quarters been inspected by the Collector once in six months, and by the Excise Deputy Collector once a month? (*b*) Have those at subdivisional head-quarters been inspected by the Subdivisional Officer once a month, and by the Excise Deputy Collector once a quarter? (*c*) Have all others been inspected once a quarter by both the Subdivisional Officer and the Excise Deputy Collector?

14. Have the dates of inspection been noted in Register 55?

15. Register 56 (Ganja passes).—(*a*) Have all passes been returned and pasted to their counterfoils? (*b*) Do they bear serial numbers, printed or written?

16. (*a*) Where are Registers 37, 40, 41, and 43 kept? (*b*) By whom are the entries made and signed?

17. (*a*) Examine counterfoils of all licenses issued for the current year. (*b*) Is each signed by the licensee? (*c*) Have all licenses cancelled or surrendered been returned, and pasted to their counterfoils? (*d*) Has the Deputy Collector noted cancellation with his own hand?

18. Have all licenses of the past year been returned and pasted to their counterfoils?

19. What action is taken if a time-expired license is not returned?

20. (*a*) Are all licenses granted annually? (*b*) State exceptions, if any.

21. (*a*) Are all sold by auction? (*b*) State exceptions, if any.

22. When and by whom are the auctions held?

23. Is the advance on account of each lot sold, or a promissory note for it deposited before the next lot is put up for sale?

24. (*a*) Does the Deputy Collector deliver the licenses himself to each licensee, and take his signature to the counterfoil on the day of settlement, (*b*) or is this left to subordinate officers?

25. If the licensee does not open his shop by the 15th of April, or in case of resettlement, within fifteen days from the date of such resettlement, what action is taken?

26. Do inspecting officers insist on the production of licenses, and ascertain that none have been transferred or sublet?

27. Is a separate license granted for every shop?

28. Is a notification in English and in the vernacular published, at least a fortnight before the date of auction, at the Collectorate, the subdivisional offices, the public distilleries, and other places ordered by the Collector?

29. Is a list of shops or outstills to be licensed kept open for general inspection at the Collectorate?

30. Has any shop or outstill been opened at any place other than those shown in the said list?

31. Does the Excise Deputy Collector, at the close of each sale day, satisfy himself by personal communication with the Treasury Officer that the remittances to and receipts in the treasury on account of that day agree?

32. Has every license sold below the upset price been sanctioned by the Board of Revenue or by the Commissioner of Excise?

33. Has every item in the register of contract contingencies been initialled by the Excise Deputy Collector?

34. What is the grant for contract contingencies to the district for the current year?

35. Compare the Collector's estimate under each head with the expenditure up to the close of the month last completed.

36. Note reasons for any expenditure in excess of the estimate.

37. Are Registers 96 and 97 kept up to date, number and date of reply being noted?

38. Register 98.—Does each file consist of one connected correspondence only?

39. (*a*) Note any increase or decrease in the consumption of any exciseable article, or (*b*) fluctuations in the proportion of each kind of ganja consumed.

40. (*a*) Examine office copies of monthly returns of work done by inspecting officers. (*b*) Has the Collector each month noted his opinion on the work of each officer?

[*N.B.*—It will be convenient to file these copies in form of a register.]

41. State what security is taken from each officer of the department.

42. Are any other officers of the department in any way entrusted with the custody of money or property?

43. (*a*) Has each distillery punctually submitted Returns 21, 22, 23, 24? (*b*) With what are they compared, and by whom?

44. Are daily extracts from Register 19 received from each distillery?

45. Does the Deputy Collector make up an account for each vendor every month to ascertain that he has taken sufficient liquor to cover his expenses, and is not obtaining an illicit supply?

46. Note—

(1) The quantity of ganja of each kind passed out on an average of the preceding six months in a month.

(2) The average rate per seer at which each kind is sold to consumers.
(3) The average total sale-proceeds in a month.
(4) The price paid to wholesale dealers or goladars of the average quantity sold.
(5) The duty paid on that quantity.
(6) The gross profit.
(7) The total license fees.
(8) What percentage of the gross profit is represented by the license fees; and is the amount levied in the shape of license fees sufficient or capable of further increase?

47. Note—
(1) The quantity of siddhi passed out on an average of the preceding six months in a month.
(2) The average rate per seer at which it is sold to consumers.
(3) The average total sale-proceeds in a month.
(4) The price paid to wholesale dealers or goladars of the average quantity sold.
(5) The duty paid on that quantity.
(6) The gross profit.
(7) The total license fees.
(8) What percentage of the gross profit is represented by the license fees; and is the amount levied in the shape of license fees sufficient or capable of further increase?

48. Note—
(1) The quantity of opium passed out on an average of the preceding six months in a month.
(2) The average rate per seer at which it is sold to consumers.
(3) The average total sale-proceeds in a month.
(4) The cost price of that quantity or the duty paid at the treasury.
(5) The gross profit.
(6) The total license fees.

(7) What percentage of the gross profit is represented by the license fees; and is the amount levied in the shape of license fees sufficient or capable of further increase?

49. Note—

(1) The quantity of distillery liquor passed out on an average of the preceding six months in a month.

(2) The average rate per gallon at which it is sold to consumers.

(3) The average total sale-proceeds in a month.

(4) The price paid to distillers of the average quantity sold.

(5) The duty paid on that quantity.

(6) The gross profit.

(7) The total license fees.

(8) What percentage of the gross profit is represented by the license fees; and is the amount levied in the shape of license fees sufficient or capable of further increase?

SEPTEMBER 1890.

SIR H. L. HARRISON, KT.

No. 8.

WITH reference to Rule 19 of Section II (*b*) of The Revenue Officers' Manual, 1888, Government having directed that information regarding the landed property owned by such officers as Managers, Assistant or Sub-Managers or Tahsildars of Government and Wards' estates should be obtained from candidates before their appointment, the following additions are to be made to The Board's Rules and The Wards' Manual, 1888:—

The Board's Rules, 1888.

2. After Rule 5, Section I, Chapter III, page 21, *insert* the following as Rule 5A:—

"5A. Nominations to posts of Managers, Sub-Managers or Tahsildars are to be accompanied by a statement of the landed property owned by the nominee in the following form:—

Name of nominee.	Description of the locality, such as district, subdivision, thana, mauza, &c., where the landed property lies.	The extent and interest owned.	Annual value.	The method, inheritance, purchase and the like, by which acquired.	Date of acquisition (approximate).	REMARKS.
1	2	3	4	5	6	7

The information given in the statement will be entered in Register No. 45A, which is to be kept in the Board's office for on-gazetted officers only."

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3. In Chapter VIII, Section III, page 140, after 45—Lands and houses owned by ministerial officers, *add*—

"45A. Landed property owned by Managers, Sub-Managers or Tahsildars (non-gazetted officers) of Government estates."

4. In Chapter VIII, Section IV, page 151, after the particulars under Register 45, *add*—

"Register 45A. Landed property owned by Managers, Sub-Managers or Tehsildars (non-gazetted officers) of Government estates—

1. Name and designation of officer.
2. Description of the locality, such as district, subdivision, thana, mauza, &c., where the landed property lies.
3. The extent and interest owned.
4. Annual value.
5. The method—inheritance, purchase and the like—by which acquired.
6. Date of acquisition (approximate).
7. Remarks.

N.B.—This register is to be kept in the Board's office only."

The Wards' Manual, 1888.

5. At the end of Rule 4, Section VIII (*a*), page 54, *add* the following clause:—

"Nominations to posts of Managers, Assistant or Sub-Managers are to be accompanied by a statement of the landed property owned by the nominee in the following form:—

Name of nominee.	Description of the locality, such as district, subdivision, thana, mauza, &c., where the landed property lies.	The extent and interest owned.	Annual value.	The method, inheritance, purchase and the like, by which acquired.	Date of acquisition (approximate).	REMARKS.
1	2	3	4	5	6	7

6. In Rule 5, Section IX, page 72, after the words "offices of," *add* the words "the Board, Commissioners," and after the word "follow," *add* the following:—

"*Register to be kept in the Wards' Department of the Board's Office.*

1. Landed property owned by Managers, Assistant or Sub-Managers (non-gazetted officers) on a remuneration of above Rs. 200 per mensem.

Register to be kept in the Wards' Department of the Commissioner's Office.

1. Landed property owned by Managers, Assistant or Sub-Managers (non-gazetted officers) on a remuneration of above Rs. 50 and not above Rs. 200 per mensem."

7. In the same rule after Register "13—Letter despatch book, showing the consumption of postage stamps," *add* the following:—

"14. Landed property owned by Managers, Assistant or Sub-Managers (non-gazetted officers) on a remuneration of not above Rs. 50 per mensem."

8. From Rule 6 of the same section *strike out* the words "for both offices."

9. In Appendix V after the words and figures "(*See Section IX, rule* 6)," *add* the following:—

"REGISTER TO BE KEPT IN THE WARDS' DEPARTMENT OF THE BOARD'S OFFICE.

Register 1.—*Landed property owned by Managers, Assistant or Sub-Managers (non-gazetted officers) on a remuneration of above Rs.* 200 *per mensem*:—

1. Name of officer.
2. Description of the locality, such as district, subdivision, thana, mauza, &c., where the landed property lies.
3. The extent and interest owned.
4. Annual value.
5. The method—inheritance, purchase and the like—by which acquired.
6. Date of acquisition (approximate).
7. Remarks.

REGISTER TO BE KEPT IN THE WARDS' DEPARTMENT OF THE COMMISSIONER'S OFFICE.

Register 1.—*Landed property owned by Managers, Assistant or Sub-Managers (non-gazetted officers) on a remuneration of above Rs.* 50 *and not above Rs.* 200 *per mensem.*

NOTE.—This register will be in the same form as Register No. 1 of the Board's office."

10. In the same Appendix after the words "Registers to be kept in the Wards' Department of the Collector's office," *add* the following:—

NOTE.—Register No. 14 will be in the same form as Register No. 1 of the Commissioner's office.

No. 9.

A NUMBER of applications have lately been made to the Board for additional copies of their Circular Orders (of which the usual numbers had been already issued) on the ground that they have been mislaid or were not forthcoming in the district offices. With a view to secure their better preservation, the following addition is to be made to Rule 3, Section III, page 11 of the Revenue Officers' Manual, 1888:—

"They should be kept carefully in files in each office, and new circulars received should at once be added to the files, the correction and addition slips being forthwith inserted in their proper places as soon as received. When the indexes to the Board's Circulars are issued, the latter should be bound up in volumes."

2. The Board request that this order may be carefully observed by all revenue officers.

No. 10.

THE following additions are to be made in The Wards' Manual, 1888.

2. In the list of Registers to be kept in the Manager's office given in Rule 5, Section IX, page 72, *add* after Register "13. Index of correspondence" the following new Register:—

"13A. General Ledger."

3. At the end of Rule 6 in the above section, *add* the following:—

"Register No. 13A for the Manager's office is a means of classifying the transactions appearing in Register No. 14 and of arriving at the figures to be posted in the periodical accounts: it also provides a means of watching expenditure against the budget allotment."

4. In Appendix V *add* after Register 13, Index of correspondence, the following:—

"*Register* 13*A*.—*General Ledger.*

	Folio Number.
Major Head.	*Budget estimate or allotment*
Minor Head.	
1. Date.	4. Amount.
2. From whom received or to whom paid.	5. Total of each month.
3. Particulars.	6. Remarks."

No. 11.

It is desirable that the rate of duty calculated according to the strength shown should be noted separately in Register No. 17, so as to furnish a ready check on the total amount of duty shown as leviable in columns 7 and 12.

2. Accordingly, after each of the columns 6 and 11 in Form No. 17, referred to in Rule 42, Section XI, and printed in Appendix A, page 143 of the Excise Manual, *insert* a fresh column with the following heading, and in modification of paragraph 2 of the Board's Circular No. 38B, dated 8th August 1890, *alter* the numbering of columns 7 to 21.

Column 7 *and column* 12.—"Rate of duty per gallon."

OCTOBER 1890.

SIR H. L. HARRISON, KT.

No. 1.

IN rule 2, Section XII, page 57 of the Board's Miscellaneous Rules, 1838, after the word "roll" in line 4, *add* the words "and on the estate ledger."

No. 2.

THE Board's Cess Report for 1889-90, together with the Government Resolution thereon, is herewith forwarded for information and guidance.

2. In the case of those districts which showed indifferent collections in 1889-90, the Board expect to see better results in 1890-91, and to this end every effort should be made by the District officers concerned.

3. It is hoped that there will be no falling off in the case of the districts that did well or fairly so.

No. 3.

IN line 5, rule 29, Section II, page 75 of the Excise Manual, for the words "breach of the peace or of any other," *substitute* the word "non-bailable."

No. 4.

WITH the approval of Government the Board direct the following addition to rule 18A of the Board's Subsidiary Opium Rules:—

"In cases in which the persons rewarded are Government officers belonging to the Excise and Police Departments, the

rewards shall only be disbursed under the understanding that if the sentence of the lower Court is reversed on appeal, the persons rewarded will be required to refund the amounts they may have received. Exceptional cases, however, coming under this category, in which the Collector is of opinion that a reward has been deserved, notwithstanding the reversal of the Magistrate's order on appeal, may be reported by the Collector to the Board for the grant of a special reward. When the persons rewarded are private persons, a refund need not be required, but the Govern- bear the loss up to the limit of Rs. 100."

No. 5.

INSERT the following rule between rules 1 and 2, Section VII, Part I, page 114 of the Stamp Manual, 1889:—

1A. It will also be the duty of the Stamp Officer to see that criminal prosecutions ordered by the Collector are properly conducted before the Court which tries such cases. In important and difficult cases he should, with the permission of the Court trying the cases, conduct the prosecution in person. Whenever necessary, the Court impounding a document should be referred to as regards the evidence or information on which it acted.

OCTOBER 1890.

SIR H. L. HARRISON, KT.

No. 6.

THE following revised form of Ledger of debts due to the estate (Register No. 16) proposed by the Accountant-General, Bengal, should be substituted for that given in Appendix V referred to in rule 6, Section IX of The Wards' Manual, 1888:—

Register 16.—*Ledger of debts due to the estate.*

Number.
Name.
Residence.
Amount of principal.
Rate of interest.

On what account.
Bond, mortgage, or agreement.
Registered or unregistered.
Date of execution.
Date when the claim will be barred by limitation.

Debtes due, divided into –
1. Date.
2. Principal.
3. Interest.
4. Cost.
5. Total.

Debts recovered –
6. Date.

Realization, divided into—
7. Number of chalan.
8. Principal.
9. Interest.
10. Cost.
11. Total.

Remission, divided into—
12. Authority.
13. Principal.
14. Interest.
15. Cost.
16. Total.

Total realization and remission, divided into—
17. Principal.
18. Interest.
19. Cost.
20. Total.

THE HON'BLE F. M. HALLIDAY.

No. 7.

THE Accountant-General, Bengal, having expressed an opinion that, with reference to rule 13, Chapter XXIV, page 167,

and rule 1, Chapter XXVI, page 178 of the Civil Account Code (fourth edition), the signature of the Treasury officer in the Treasury Remittance Book kept by nazirs might be dispensed with when the sums are below Rs. 500, the following additions are to be made in rule 5, Section XXIV, page 57 of The Revenue Officers' Manual, 1888 :—

Insert the words "above Rs. 500" after the words "each entry," and *add* at the end of the rule the words " for sums of Rs. 500 and less the entries should be receipted by the accountant and the treasurer in the column of remarks."

NOVEMBER 1890.

THE HON'BLE F. M. HALLIDAY.

No. 1.

WITH a view to the comparison of the sub-registry serial chalans with the entries in Register No. I prescribed by Circular Order No. 2 of January 1887, the Board, at the suggestion of the Accountant-General, Bengal, direct the addition of two columns showing the sub-registry serial number of chalan and notice. Should any intermediate chalan or notice be missing, the fact should be at once detected by a reference to these columns. The revised form of Register No. I is appended below.

2. At the end of every month an agreement should be made between the debit and credit sides of the Nazir's cash-book in the manner indicated at foot of the register and entered in that register.

Register I (to be kept by subdivisional officers also) of receipt and disposal of fees under sections 12, 13, 15, *and* 18 (*a*).

Serial number of chalan.	Sub-registry serial number of chalan.	Sub-registry serial number of notice.	Date.	From what office, court, or person received.	At whose request notice is served.	Person on whom notice is to be served.		Amount received by Collectorate Nazir.							Service of notice.		Disposal of Landlord's fee.				Number in Process Register 43.	Remarks.
										Landlord's fees.									Deposit in treasury.			
						Name.	Address.	Process fees.	Railway fare, &c.	Section 12.	Section 13.	Section 15.	Section 18 (*a*).	Total.	Date of service.	Manner of service.	Date made over to peon.	Date of payment to landlord.	Chalan number.	Chalan date.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
								Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.								

Date.	Amount debited in cash-book.			Total.	Total amount credited in Nazir's cash-book.	Difference.	Remarks.
	Rail fare.	Process fees.	Amount made over to peon on account of fees.				
	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	
3rd June ...	...	..	...		60	...	Rs. 10 in the hands of the Nazir to be adjusted next month.
4th " ...	5	...	55	60	...	...	
10th " ...	...	...	...	..	30	...	
30th " ...	5	...	25	30	10	...	
Total ...	10	...	80	90	100	10	

Total of column 15 of Register I ... 100 0 0.

No. 2.

A RETURN having been prescribed in Rule 75, Chapter I, of the Board's Land Acquisition Manual, 1890, in which the progress made in the temporary occupation of land under section 43 of the Land Acquisition Act, X of 1870, is to be shown, the following additions are to be made after Return XVIII in columns 1, 2, and 3, respectively, of the Appendix at pages 179 and 182 of The Board's Rules, 1888, viz., "XVIII(*a*)," "Ditto," "Progress made in the temporary occupation of land under section 43, Act X of 1870, for public purposes." The following note should be added in the column of remarks on the same pages of the same Appendix against both these returns, viz,—"These returns should be submitted *monthly* in cases of land acquisition proceedings for which a special officer is employed."

No. 3.

THE following rule is to be inserted as rule 13A in Section VI—(*b*) Tours, on page 20 of The Revenue Officers' Manual, 1888:—

Orders at previous inspections to be noticed.

"13A. In each half-yearly report it is to be stated distinctly whether the orders given at the last previous inspection (by the Collector or Commissioner) have been duly carried out; if not, a full explanation of the omission is to be submitted."

SIR H. L. HARRISON, KT.

No. 4.

UNDER the notification dated the 11th March 1884 and 6th October 1890 issued under Section 82 of Act VII (B.C.) of 1878, and published in the *Calcutta Gazette* of 19th March 1884 and 15th October 1890 respectively, free home-brewing of pachwai without limit as to the quantity that may be possessed has been allowed to the aboriginal tribes in the districts of Manbhum, Singhbhum, and Lohardaga and the Sonthal Parganas, and in the subdivision of Banka in the Bhagalpur district.

2. Free home-brewing of pachwai without restriction has been allowed by the Board to the aboriginal tribes inhabiting the districts of Burdwan, Birbhum, Midnapore, Bankura, and Murshidabad during the annual *bhadui* festival only. The privilege of brewing pachwai for home consumption within a limit of 20 seers only is allowed to the aboriginal races in the districts of Darjeeling and Jalpaiguri.

3. In rule 10, section XV, page 107 of the Excise Manual, after the word "permitted," *insert* the words "among aboriginal tribes;" and in the list of districts given in the margin *add* "Murshidabad" after "Jalpaiguri."

4. The following modification is made in the Board's Circular Order No. 3 of November 1888, paragraph 5, and in rule 11, section XV, page 107 of the Excise Manual:—

After the word "pass" in line 7, *insert* the following:—

"Excepting in the districts and subdivision noted in the margin, where no limitation has been placed on the quantity of home-brewed pachwai which may be possessed or transported, and in the districts of Darjeeling and Jalpaiguri, where the limit of possession has been fixed at 20 seers."

Sonthal Parganas. Manbhum. Singhbhum. Lohardaga. Banka subdivision in Bhagalpur.	Burdwan. Bankura. Birbhum. Midnapore. Murshidabad.	During the bhadui festival.

THE HON'BLE F. M. HALLIDAY.

REV. CIR.
NOV. 1890.

No. 5.

THE following is to be added to the end of Table II, after clause (35), Appendix C, page 167 of the Stamp Manual, 1889 :—

Description of instrument.	Stamp duty remitted or reduced.	Number and date of notification.
(36) Instrument evidencing an ordinary pawn transaction, where money is borrowed on the pledge of moveable property and the sum borrowed does not exceed Rs. 20.	Remitted ...	No. 5136, dated 27th October 1890, published at page 786, Part I of the *Gazette of India*, dated 1st November 1890.

2. *Insert* the words "†*and the Chief Commissioner of Oudh*" after the words "the North-Western Provinces" in clause (7), section 3 of the Indian Stamp Act I of 1879, at page 39 of the Stamp Manual, 1889, and add the following note at foot of the same page:—

† Added by section 38 of Act XX of 1890.

3. In page 1, heading (2), after VI of 1889, *add* "XX of 1890."

NOVEMBER 1890.

THE HON'BLE F. M. HALLIDAY.

No. 6.

THE following is to be added as rule 29, Section I, page 40, of The Wards' Manual, 1888, and as rule 2~~4~~, Section II, page 9 of The Revenue Officers' Manual, 1888:—

"Collectors are prohibited from entering into any pecuniary transactions with a public servant on behalf of an estate under the management of the Revenue authorities."

No. 7.

THE following rule is to be inserted as rule 6A in Section IV on page 9 of The Records' Manual, 1888:—

Second punching by record-keeper.

"6A. The record-keeper of every court or office shall, when a case is decided and the record consigned to his custody, punch a second hole in each label, distinct from the first, and note upon the fly-leaf the date of his doing so, at the same time. The second punching should not remove so much of the stamp as to render it impossible or difficult to ascertain its value or nature. If the hole which is first punched on a used stamp be round, the second hole which is to be punched on it should be either square or triangular.

These directions apply only to adhesive labels used under the Court-fees Act. Impressed stamps used for denoting Court-fees need not be cancelled or punched, otherwise than as required by section 30 of the Court-fees Act."

Rev. Cir.
Nov. 1890.

No. 8.

The following is to be substituted for rule 16, Section VIII (*b*), page 58 of The Wards' Manual, 1888:—

"Separate contingent and establishment bills will be prepared for all charges against the rate in the forms prescribed by the Accountant-General. The requirements for contingencies will be drawn by all officers on detail bills subject to the limit of the annual assignment made by the Board under rule 7A. No abstract contingent bills will be prepared. As these bills are received direct in the Accountant-General's office from the treasury where they are encashed, they are not required to be sent again to that office in any other form."

No. 9.

Rule 2, Section XIII, page 57 of the Board's Rules, 1888, circulated with Circular Order No. 1 of January 1890, is hereby cancelled, as it has been found to be unworkable. It has, moreover, been found impossible to devise any practical system of working which shall also be in harmony with the rules* in the Civil Account Code, Volume I. The Board therefore leave it to District officers to make their own arrangements for the preservation of order and the prevention of confusion in connection with the payment of land revenue on kist days.

*Chapter 17, paragraph 9.

2. In the addition to Rule 4, Section V, page 70 of the Cess Manual, 1888, made by Circular Order No. 6 of March 1890, for the words "prescribed in ..... January 1890," substitute the word "adopted."

No. 10.

As most of the ministerial officers in the offices of the Divisional Commissioners and District and Sub-divisional Officers now know English, the Board consider it unnecessary to continue issuing vernacular versions of their circular orders. These will, therefore, now be discontinued. Rule 5, Section III, page 11 of Teh Revenue Officers Manual, 1888, is hereby cancelled.

SIR H. L. HARRISON, KT.

No. 11.

IN Appendix B, page 141 of the Stamp Manual, 1889, after (2) (*a*) *insert* the following orders of the Government of India:—

"(2) (*b*) No. 5126, dated Simla, the 28th October 1890.

From—J. E. O'CONOR, ESQ., Assistant Secretary to the Government of India, Finance and Commerce Department,

To—The Secretary to the Government of Bengal, Financial Department.

I AM directed to acknowledge the receipt of your letter No. S. $\frac{2\,R}{1}$20, dated the 3rd September 1890, proposing that the verification of the stock of stamps in the Central Depôt at Calcutta should be conducted in accordance with the rules prescribed by the Comptroller and Auditor-General, and referred to in paragraph 2 of the Resolution in this Department No. 3528, dated the 11th July 1889. It is stated that this course is preferable to that prescribed in paragraph 6 of the Resolution of 11th July 1889, even with the modification proposed in the letter from this Department, No. 3395, dated 11th July 1890.

2. I am to say that in view of the facts and opinions stated, the Governor-General in Council sanctions the proposal."

No. 12.

INSERT the following foot-note to Article 44, Schedule I, Act I of 1879, page 70 of the Stamp Manual, 1889:—

N.B.—An instrument evidencing an ordinary pawn transaction when relating to moveable property on which a sum of more than Rs. 20 is borrowed, should be stamped as a mortgage-deed under the above article. (*Order of the Government of India, No.* 5232, *dated* 5*th November* 1890.)

DECEMBER 1890.

THE HON'BLE F. M. HALLIDAY.

SIR H. L. HARRISON, KT.

No. 1.

THE attention of all Revenue officers is specially drawn to the following observations recorded in the Government Resolution on the Board's Land Revenue Administration Report for 1889-90:—

Paragraph 3.—*Operation of the Sale Laws.* * * * * "The number of cases in which sales were annulled on appeal is 30, and this seems to the Lieutenant-Governor somewhat large. If Collectors observed due diligence in seeing before sale that the simple preliminaries clearly prescribed by law had been complied with, such reversals, which introduce an element of uncertainty into the whole procedure, would be very exceptional. The Board may with advantage take measures to secure that due notice shall be taken of any case in which a Collector may fail to conduct a sale according to law, thereby giving reasonable grounds for setting it aside on appeal."

Paragraph 4.—*Certificate Procedure.* * * * * "It is where the procedure is used to recover a rent not fixed by any public authority that the greatest care is requisite in its working. In such instances the Collector or other officer issuing the certificate should always satisfy himself before so doing that there is satisfactory evidence as to the validity of the demand. This precaution is particularly required in the case of claims made by managers for rent alleged to be due to Court of Wards' estates, where such rents have not been authoritatively fixed and recorded. It should be ascertained in regard to each estate, before the issue of certificates, that the accounts have been so kept as to prove that sums shown by them as due are really demandable under the law."

Paragraph 6.—*Embankments.* * * * * "The subject has heretofore been dealt with in the annual revenue reports somewhat cursorily, and the Lieutenant-Governor would be glad if the Board would pay special attention to the matter next year. The question whether existing embankments should be retained, or new works of the kind constructed, is literally of vital importance in many districts, and more especially in Midnapore."

Commissioners and Collectors are requested to notice this point specially in their Land Revenue Reports for 1890-91 and future years.

Paragraph 7.—*Land acquisition.* * * * * * * * "The report gives other details, but does not deal with such questions as the supervision necessary to check the irritating and expensive delays which often occur in land acquisition proceedings, the difficulties which have arisen in assessing the value of the land taken up, and how these difficulties have been dealt with. The Lieutenant-Governor will be glad if in future reports the Board will pay special attention to these points."

Should any such delays or difficulties arise in any of the districts of their divisions during any year, the Commissioners are requested to give in their annual reports of that year an account of the supervision exercised to prevent such delays and of the steps taken to deal with such difficulties.

THE HON'BLE F. M. HALLIDAY.

No. 2.

THE following addition and alteration are to be made in The Wards' Manual, 1888 :—

2. In rule 30, Section III, page 46, after the words "worth recording," *add* the words "the notices of estates in Part II should contain brief explanations of any abnormal increase or decrease in the rent-roll and the principal items of receipts and expenditure of the year under report as compared with those of the previous year."

3. In rule 31 of the same section, for the year "1887-88," *substitute* the year "1889-90."

SIR H. L. HARRISON, KT.

No. 3.

IN Appendix B of the Stamp Manual of 1889, after the last entry (No. 9) on page 138, *insert* "(10) Government notification regarding composition duty on share-warrants" and after No. (9) on page 155, *insert* the following:—

(10) Government notification regarding composition duty on share-warrants.

GOVERNMENT OF INDIA, FINANCE AND COMMERCE DEPARTMENT.

NOTIFICATION.

Calcutta, the 14*th November* 1890, *No.* 1661.—In exercise of the power conferred by Section 8 of the Indian Stamp Act, 1879, he Governor-General in Council is pleased to direct that in the case of any company issuing share-warrants as provided by Section 30 of the Indian Companies' Act, 1882, such share-warrants shall be exempt from payment of the duty specified in Section 35 of the said Indian Companies' Act, 1882, upon payment as composition for that duty, to the Collector of Stamp Revenue of three-quarters per centum of the whole subscribed capital of the company.

2. After rule 1, in Part IA, Section II, page 87, of the Manual, *insert* the following rule:—

2. Impressed labels shall be used to denote the duty payable under Section 35 of the Indian Companies' Act, 1882, on share-warrants issued by a company in accordance with Section 30 of the said Indian Companies' Act.

Provided that any such share-warrant issued previous to the date of this notification and bearing an adhesive share transfer stamp denoting the full amount of duty payable on the warrant shall be held to have been duly stamped (*Government of India Notification, No.* 1662, *dated* 14*th November* 1890).

3. Put an asterisk over rule 8, Chapter III, Section II, page 83 of the Manual, and add the following note at foot of the same page:—

* See also rule 2 in Part IA, Section II, page 87 of this Manual.

No. 4.

AFTER clause (36), Table II, Appendix C, page 167 of the Stamp Manual of 1889 add the following :—

DESCRIPTION OF INSTRUMENT.	Stamp duty remitted or reduced.	No. and date of notification.
(37) Security bonds taken under the authority of the Government from medical students of the Apothecary, Assistant-Surgeon, and Hospital Assistant classes and their sureties.	Remitted both prospectively and with retrospective effect from the 1st October 1875.	No. 5484, dated 27th November 1890, published at page 853, Part I of the *Gazette of India*, dated 29th November 1890.

No. 5.

As it has been brought to notice that a different practice has hitherto prevailed, all Collectors and Revenue officers are informed that the entrance certificate issued by the Uncovenanted Service Family Pension Fund is chargeable under Article 49 (*c*)* of Schedule I of the Indian Stamp Act, I of 1879, with a duty of 6 annas for every Rs. 1,000 secured by the certificate; the valuation of the annuity subscribed for being determined for assessment to duty under Section 25 (*c*) of the Act.

* Substituted by Section 2 of Act I of 1888.

H. P. and others—Reg. No. 3830J—100—19-1-95.

REVENUE CIRCULAR.

SECRETARIAT LIBRARY

JANUARY 1891.

THE HON'BLE F. M. HALLIDAY.

Erratum.—In paragraph 1 of Circular Order No. 6 of November 1890 for rule "2A" read "2B."

No. 1.

THE Board having consulted the Commissioners and District Officers, find that the majority of them are of opinion that a new Register is required to show where the records of cases not connected with any estate are kept in the record-rooms. They therefore prescribe the adoption of a new Register in the following form. District Officers are authorized to divide this Register into as many Parts as they consider to be required for different classes of cases. Forms should be obtained from the Superintendent of Stationery by indent in the usual manner:—

Register 41A.—Of Records of cases not connected with any estate.

1. Class of cases.
2. Serial number.
3. Names of parties.
4. Date of decision.
5. Number of files.
6. Classification (A, B or C).
7. Date of depositing in the record-room.
8. Signature of the amla depositing the records.
9. Date of receipt by the Record-keeper, with his signature.
10. Press.
11. Rack.
12. Shelf.
13. Number of bundles.
14. Date of destruction, with the signature of the Record-keeper.
15. Remarks.

2. The above Register is to be inserted after the particulars under Register 41 in Chapter VIII, Section IV, page 150, of The Board's Rules, 1888.

REV. CIR. JAN. 1891.

3. In Chapter VIII, Section III, page 139, of the same Manual, after "41—Shelf register of records," *add* "41A—Register of records of cases not connected with any estate."

No. 2.

THE following is to be added as Rule 10A in Section VIII (*c*), page 63, of The Wards' Manual, 1888 :—

10A. In Appendix N [1] will be found the Rules for the maintenance of the records prepared under Chapter X of Act VIII of 1885.

2. At the end of page 108 of the Manual *add* the following appendix :—

APPENDIX N [1].

[*See Section VIII* (*c*), *Rule* 10*A*.]

Rules for the maintenance of the records prepared under Chapter X of the Bengal Tenancy Act, VIII of 1885.

Preamble.

COPIES of the records of each village with the original khatians and khasras and all connected papers have been deposited in the record-room of the Collector's office in the district to which they appertain. Copies of the khatians, khasras and maps have also been given to each of the co-proprietors, and copies of the khatians have been given to the raiyats. If in any point the copies given to the co-proprietors differ from one another, or if there is any doubt as to the accuracy of any entry contained in them, or in the copies of the khatians given to the raiyats, reference should be made to the records deposited in the Collectorate record-room.

Rules.

1. In order to maintain and correct the records, every entry in the khatian is to be examined and attested by the patwari in the presence of the raiyats once a year, and the map is to be examined on the ground and compared with the existing facts field by field once a year. All fields adjoining waste land, which has

not been settled with raiyats, are to be measured, so as to detect encroachments.

2. At the time of the comparison, the Registers of discrepancies (Forms 1 and 2, *see* Appendix) are to be prepared, and a certificate is to be given for each village that all the entries in the records have been compared, and that all the fields have been locally inspected as prescribed in Rule 1.

3. After the comparison of the records and the preparation of the registers of discrepancies, the patwaris are to prepare the Annual Returns described in the Appendix: viz., Return III, Return of mutation of names on account of transfer by inheritance, sale, or partition of holdings; Return IV, Return of deceased and absconded raiyats whose holdings have not been resettled; Return V, Return of new settlements of abandoned holdings or waste lands.

4. Tahsildars or circle officers are to check the work of the patwaris by comparing not less than 15 per cent. of the entries in the manner prescribed in Rule 1, and by examination of the Registers of discrepancies as prescribed in Rule 2. The circle officers are also to check the returns prepared by the patwaris in accordance with Rule 3.

5. When the comparison of the records and maps prescribed in Rules 1, 2, and 4, and the preparation of the returns prescribed in Rule 3, is completed, the Registers and returns are to be filed in the circle office or in the Manager's office, as may be convenient, and a reference is to be made in the column of remarks in the circle officer's or Manager's copy of the khatians and khasras to any mutations made from year to year. Such references are to be made in red ink and are to be initialled by the circle officer or Manager, as the case may be.

6. When it becomes necessary to alter the map, accurate measurements are to be made, and the following procedure carried out:—

A sketch map is to be prepared to scale showing the original field with its number, and the manner in which the field has been divided. The original number will be retained for portion of

the field, and for the other portion a fractional number is to be given, retaining the original number as the numerator, and the denominator is to be the number following the last serial number of the khasra.

Illustration.—Field No. 301 was originally waste. A raiyat has taken into cultivation a portion of it. The entry in the amended khasra will be as follows:—

Field number.	Name of occupier.	Area. B.	K.	D.
301	Waste land in the occupation of the landlord.	1	10	0
$\frac{301}{1300}$	Behari Singh	0	3	0

7. When it is so directed by the Director of the Department of Land Records, the patwaris are to prepare every year a Return of crops cultivated in each village, *vide* Return VI of the Appendix (Return of crop cultivated). Such Return is to be prepared by local inspection when the crops of the principal harvests are standing on the ground, by noting against each field of the khasra, in the form prescribed in Return VI, the crop found growing in that field on the ground. The figures in Return VI are to be abstracted and the total of each crop entered.

APPENDIX.

I.—*Register of discrepancies in the khatians.*

(*See Rule* 2.)

1	2	3	4
Number of khatian.	Entry in the original khatian.	Corrected entry in the khatian.	Explanatory remarks.

II.—*Register of discrepancies in the map.*

(*See Rule* 2.)

1	2	3	4
Number of the field.	Entry in the original khasra.	Corrected entry in the khasra.	Explanatory remarks.

III.—*Return of mutation of names on account of transfers by inheritance, sale, or partition of holdings for the year* 189

(*See Rule* 3.)

1	2	3	4		5	6	7	8
Number of khatian according to settlement records.	Name of raiyat in settlement record.	Name, father's name, caste, and residence of new raiyat.	FIELD NUMBER OF PLOTS.		Area of holding.	Rent settled.	Status of new raiyat, whether occupancy or non-occupancy.	Remarks explanatory of nature of the transfer, whether by sale, inheritance, or partition.
			In old holding.	In new holding.				

NOTE.—Subdivisions of holdings cannot be recorded, unless the landlords have consented to them. Other transfers must be recorded, if due notice of the transfers is given under section 73 of the Bengal Tenancy Act.

IV.—*Return of deceased and absconded raiyats whose holdings have not been resettled for the year* 189 .

(*See Rule* 3)

1	2	3	4	5	6	7
Number of khatian according to settlement records.	Name of deceased or absconded raiyat.	Area of land.	Rent.	Date of relinquishment or abandonment of holding.	Cause of relinquishment or abandonment of holding.	REMARKS.

V.—*Return of new settlements of abandoned holdings or waste lands for the year* 189

(*See Rule* 3.)

1	2	3	4	5	6
Name of raiyat.	Number of field according to the settlement records.	Total area of holding.	Rent.	Remarks explaining whether the land was waste or abandoned holding.	Remarks explaining how the rent was fixed, whether according to the settlement rates or otherwise.

VI.—*Return of crops.*

(*See Rule* 7.)

Khasra number.	Area.	Headings for the different crops grown.						
	B. K. D.	B. K. D.	B. K. D.	B. K. D.	B. K. D.	B. K. D.	B. K. D.	B. K. D.
Total for each crop ...								

Note.—The total area under each crop should be reduced to acres.

THE HON'BLE SIR H. L. HARRISON, KT.

No. 3.

THE attention of Collectors is drawn to the fact that when documents come before them under clause (2), section 35 of the Indian Stamp Act, I of 1879, they have the alternative of adjudicating the duty under section 37 (*b*), or of referring the case for the orders of the Board under section 45 of the Act, and, as the words of that section shew, they should adopt the latter procedure whenever they entertain a reasonable doubt. If they adopt the former procedure, the law gives no appeal, and section 42 of the Act gives the Board no power to remit the duty adjudicated due, though it may remit the penalty. The only redress open to the parties against an order, however mistaken, is a reference by the Board to the High Court under section 46 of the Act.

2. Every Collector therefore incurs a heavy and unnecessary responsibility who in a really difficult and doubtful case in which the extra stamp duty leviable will be considerable (and two or three such cases have recently occurred) adjudicates under section 37(*b*), when he might refer under section 45 of the Act.

No. 4.

WITH reference to paragraph 2 of the Board's Circular No. 7 of September 1890, District Officers are informed that the accompanying revised form of report of inspection of ganja and siddhi warehouses is prescribed for use, and should be substituted for the form at present used. This form can be obtained from the Superintendent of Stationery, on indent.

2. The Collector's report will be due to the Commissioner of Excise on the 1st July and 1st January each year. The Excise Deputy Collector's and the Subdivisional Officers' reports will be due to the Collector at the close of their respective inspections, made in accordance with the rules laid down in clause 57, section XVII, and clause 10, section XVI, of the Excise Manual.

Form of report of inspection of $\frac{\textit{ganja}}{\textit{siddhi}}$ *warehouses*

district of

for the half-year ending 18

1. (*a*) Describe the warehouse. (*b*) Is it secure?

2. (*a*) Is it the property of Government or of the licensee? (*b* If the property of Government, what rent does the licensee pay?

3. Where is it situate?

4. By whom is the Chubb's key kept, and by whom is $\frac{\text{ganja}}{\text{siddhi}}$ issued?

5. Where is the duplicate Chubb's key?

6. When was it last inspected by—

(*a*) The Collector.

(*b*) The Subdivisional Officer.

(*c*) The Excise Deputy Collector.

7 Is it registered under clause 45, section XVII, of the Excise Manual?

8. By whom is $\frac{\text{ganja}}{\text{siddhi}}$ received? Does he, before allowing $\frac{\text{ganja}}{\text{siddhi}}$ to be stored in a warehouse, ascertain that the seals of the bundles are not broken, and that the $\frac{\text{weight and sorts}}{\text{weight}}$ correspond with the $\frac{\text{weight and sorts}}{\text{weight}}$ noted on the pass issued by the $\frac{\text{ganja}}{\text{siddhi}}$ producing district?

9. (*a*) Where is register 37 kept, and by whom? (*b*) By whom is it signed?

10. Is any allowance made on account of wastage of $\frac{\text{ganja}}{\text{siddhi}}$ either in transit from the $\frac{\text{ganja}}{\text{siddhi}}$ producing district to the wholesale warehouse, or from warehouse to the shops of the retailers?

11. (*a*) Where are the office copies of form 39? (*b*) Is the quantity in column 10 excessive? (*c*) If so, it should be explained. (*d*) Are the $\frac{\text{ganja}}{\text{siddhi}}$ dealers held responsible for any deficiency in excess of $2\frac{1}{2}$ per cent? (*e*) and is duty levied for the same?

12. Where is register 40 kept? By whom are entries made and signed?

13. Register 41. Similar questions.

14. Register 43. Similar questions. Are the duty and license fees levied entered in the appropriate columns of this register?

(*N.B.*—This register is not to be kept where duty and license fees are paid directly into the treasury.)

15. Do the licensed vendors pay the duty on $\frac{\text{ganja}}{\text{siddhi}}$ into the Government treasury direct before removing the same from the wholesale dealer's warehouse?

16. Is the transport of $\frac{\text{ganja}}{\text{siddhi}}$ from a wholesale warehouse to retail shops protected by passes up to the time of its reaching the retail shops?

17. Is a register of such passes kept in form No. $\frac{56}{54}$?

18. (*a*) Who issues the passes? (*b*) Is the duty on $\frac{\text{ganja}}{\text{siddhi}}$, for which a pass is sought, paid into the treasury and chalan of payment produced before the pass is signed and issued? (*c*) Are the duplicate passes returned in due time and pasted with the counterfoils? (*d*) If they are not returned within due time, is any penalty levied?

19. (*a*) By whom and on what date was stock last taken of the warehouse under clause 50, section XVII, and clause 10, section XVI, pages 117 and 109 of the Manual? (*b*) Examine office copy of memorandum then taken in form given on page 172 of Excise Manual, and give abstract of it.

20. (*a*) When was refuse $\frac{\text{ganja}}{\text{siddhi}}$ last burnt, and in whose presence? (*b*) What certificate is there of this?

21. Note—

(1) The quantity of $\frac{\text{ganja}}{\text{siddhi}}$ of each kind passed out from the warehouse on an average of the preceding six months in a month.

(2) The average rate per seer at which each kind is sold to consumers.

(3) The average total sale-proceeds in a month.

(4) Cost price or the price paid to wholesale dealers or goladars of the average quantity sold.

(5) The duty paid on that quantity.

(6) The gross profit.

(7) The total license fees.

(8) What percentage of the gross profit is represented by the license fees, and is the amount levied in the shape of license fees sufficient or capable of further increase.

No. 5.

INSERT the following rule in supersession of rule 11 (*a*) of the rules promulgated by Financial Notification No. 1288, dated 3rd March 1882, in Section II, Part I, page 85, of the Stamp Manual, 1889 :—

11 (*a*). The payment of duty on instruments (other than instruments which, under section 10 of the said Act, may be stamped with adhesive stamps) executed out of British India, and requiring to be stamped after their receipt in British India, shall be indicated only by impressed labels (*Government of India Notification No.* 5881, *dated* 19*th December* 1890).

JANUARY 1891.

THE HON'BLE F. M. HALLIDAY.

No. 6.

CASES have frequently occurred in which a District Officer, after he has carried out a revaluation under the provisions of section 12 of Act IX (B.C) of 1880, has at once levied cesses according to the new assessment without applying for and obtaining the sanction of Government to the date from which such assessment is to have effect as required by that section. The result has been that, when the omission has been pointed out, the District Officer concerned has applied for the necessary sanction with retrospective effect, a course to which Government is averse. The Board therefore direct the insertion of the following as rule 3A, Section II, page 57 of the Cess Manual, 1888 : –

3A. Under the provisions of section 12 a revaluation takes effect from the beginning of such year as the Lieutenant-Governor may direct. As the Government are opposed on general grounds to enforcing a revaluation under this section with retrospective effect, if it can be avoided, it is incumbent on District Officers to be careful to apply in reasonable time, so that a revaluation may always take effect from the year following that in which the work of revaluation is completed.

No. 7.

IN a case, which has lately come before the Board, an application was made to a Collector for a separation of account of a 3 pies share in an estate. There was some delay in the Collector's office in taking action on the application, which was filed on the 17th January 1889, and the last notice under section 10 of Act XI of 1859 was only published on the 15th March 1889. The six weeks

required by that section expired on the 26th April, when the order to open a separate account should have been made. But the estate having been found in arrears for the March kist of that year, the papers regarding the opening of the separate account were kept back in the Collector's office, and not laid before him for orders, under the mistaken impression that the order to open a separate account before the exemption of the estate from sale would invalidate the sale, if the estate were sold for arrears. Eventually sale took place on the 28th August, when the application was struck off as the estate was sold.

2. It is obvious that in this case the opening of a separate account for the 3 pies share on the 26th April, the earliest possible date, would not have protected the share from sale, for the arrears of the whole estate, for the March kist. But the harm of such delay in the issue of orders on an application for the opening of a separate account for a share in an estate liable to sale for arrears is that, before the estate has been exempted in respect of one arrear, it may have again become liable to sale in respect of a subsequent demand, and the application may again be put off on the ground that the estate is still liable to sale for arrears, and this may happen several times in succession.

3. The Board direct, therefore, that the proceedings on an application for the opening of a separate account for a share in an estate shall not be postponed or stopped because the estate has fallen into arrears subsequent to the application. Such proceedings should be completed when once begun, including enquiries into objections to the application properly preferred. So long as the Collector's sanction to separation of account has not been given, the whole estate continues liable for the revenue, and the applicant for separation must look after his own interests in the way of protecting his share in such manner as the law provides.

4. The object of the present ruling is to afford protection to such applicants from sales for subsequent arrears of the remaining shares in the event of the estate being exempted from sale for arrears falling due at a kist between the date of application for separation of shares and the date on which the Collector records his sanction to the opening of the separate account.

No. 8.

THE following to be added as rule 7B in Section VIII(*a*), page 55 of The Wards' Manual, 1888 :—

7B. When an officer is employed as Manager both of Wards' and Government Estates, and his salary is paid separately by the Court and Government, a declaration is to be obtained from Government through the Board under articles 1096 and 1098 of the Civil Service Regulations as to the class to which the officer belongs, for the purpose of travelling allowances. In such cases the travelling allowances for any journey or tour made by the Manager are to be calculated on the total salary and charged to the funds of the Wards' estates concerned and the grant for the management of Government estates, in the same proportion as his salary is paid by the Court and Government.

No. 9.

IN order to bring the Board's Rules into accord with the Civil Account Code, in line 2, rule 3, Section XXIII, page 56 of The Revenue Officers' Manual, 1888, for the word "Accountant-General," *substitute* the words "officer who ordered the acceptance of the deposits."

No. 10.

THE following alteration and additions are to be made in the Board's Rules, 1888 :—

1. In rule 5, Section I, Chapter VIII, page 137, *substitute* "22" for "23."

2. In Chapter VIII, Section 1, page 137, *insert* the following new rule :—

"5A. The registers mentioned below, which have been prescribed for use under the Bengal Tenancy Act, 1885, are also to be kept up at each subdivision :—

Registers I, I(*a*), II, IV, and V.

Register II need only be maintained at subdivisions where the *bhaoli* system prevails."

REV. CIR. JAN. 1891.

3. At the end of Chapter VIII on page 156, *add* the following new Section :—

SECTION VI.—REGISTERS PRESCRIBED BY EXECUTIVE AUTHORITY FOR USE IN DISTRICTS IN WHICH THE BENGAL TENANCY ACT, 1885, IS IN FORCE.

Register I—Of receipt and disposal of fees under sections 12, 13, 15, and 18 (*a*).

Register I (*a*)—Of notices of transfers of tenures or raiyati holdings at fixed rates under sections 12, 13, 14, 15, and 18(*a*).

Register II—Of applications for commutation of rent payable in kind under section 40.

This need only be maintained in districts in which the *bhaoli* system prevails.

Register III—Of appraisement or division of crops, sections 69 and 70.

This need only be kept in districts in which the *bhaoli* system prevails.

Register IV—Of applications for registration of improvements under section 80.

Register V—Of applications to record evidence of improvements under section 81(1), and of applications to decide questions of the right to make improvements under sections 78(*a*) and 78(*b*).

Register VI—Of notices of landlord's intention to enter on abandoned holdings, section 87(2).

Register VII—Of applications to record particulars specified in section 102 (to make record of rights under section 101) whether made under section 103 or 101 (2)(*a*).

Register VIII—Of applications for determination of proprietor's private land, and orders thereon under section 118.

Register IX—Of notices of annulment of encumbrances under section 167.

Register I—Of receipt and disposal of fees under sections 12, 13, 15, *and* 18(*a*).

1. Serial number of chalan.
2. Sub-registry serial number of chalan
3. Sub-registry serial number of notice.
4. Date.

Register I – concld.

5. From what office, court or person received.
6. At whose request notice is served.
7. Name. } person on whom notice is to be served.
8. Address. }
9. Process fees.
10. Railway fare, &c.
11. Section 12. } Landlord's fees.
12. Section 13. }
13. Section 15. }
14. Section 18(*a*). }
15. Total.

} Amount received by Collectorate Nazir

16. Date of service. } Service of notice.
17. Manner of service. }
18. Date made over to peon. } Disposal of landlord's fees.
19. Date of payment to landlord. } Disposal of landlord's fees.
20. Chalan number. } Deposit in treasury. } Disposal of landlord's fees.
21. Chalan date } Deposit in treasury. } Disposal of landlord's fees.
22. Number in Process Register 43.
23. Remarks.

Register I(a)—Of notices of transfers of tenures or raiyati holdings at fixed rates under sections 12, 13, 14, 15, *and* 18(*a*).

1. Serial number.
2. Person or court from whom notice is received with sections of the law and nature of transfer.
3. Date of receipt of notice by Collector.
4. Particulars of tenure or raiyati holding at fixed rates, transferred, divided into—
   - Pargana.
   - Village. { Name. Tauzi number, if any. }
   - Area, if known.
   - Annual rent.
   - Description.
5. Name of transferer.
6. Name of transferee.
7. Remarks.

Register II—Of applications for commutation of rent payable in kind under section 40.

1. Serial number of application.
2. Village in which land is situated.
3. Name of applicant with his designation, *i.e.*, whether raiyat or landlord.
4. Name and designation of opposite party.
5. Date of application for commutation.
6. Date of final order.
7. Granted. } Substance of orders, *i.e.*, whether application.
8. Refused. }
9. Remarks.

This register need only be kept in districts in which the *bhaoli* system prevails.

Register III—Of appraisement or division of crops, sections 69 *and* 70.

1. Serial number.
2. Date of application.
3. Name of village and pargana in which holding is situated.
4. Name, father's name, and residence of applicant.
5. Description of applicant, viz., whether landlord, tenant or Magistrate.
6. Amount of expenses deposited.
7. Date of order under section 69.
8. Name of officer, if any, appointed to appraise or divide the produce.
9. Date of report submitted by officer under section 70(3).
10. Date of Collector's order under section 70(4).
11. Abstract of Collector's order. *Sub-head*—Application divided into—
    Granted.
    Refused.
12. Manner of disposal of expenses deposited.
13. Remarks.

1. This register need only be kept in districts in which the *bhaoli* system prevails.

2. When the order is made on the representation of a Magistrate, columns 2, 4, 6 and 12 will be blank.

Register IV—Of applications for registration of improvements under section 80.

1. Serial number.
2. Date of application for registration.
3. Name of pargana and estate in which improvement effected.
4. Name of village in which improvement effected.
5. Name of applicant and nature of applicant's interest.
6. Nature of improvement.
7. By whom executed and a whose expense.
8. When executed.
9. Date of final order.
10. Substance of final order showing whether registration refused or admitted.
11. Remarks.

Register V—Of applications to record evidence of improvements under section 81(1) *and of applications to decide questions of right to make improvements under sections* 78 (*a*) *and* 78 (*b*).

1. Serial number.
2. Name, address and designation of applicant, whether landlord or tenant, with name of village in which the land is situated.
3. Date of application and nature thereof, whether under section 78(*a*), 78(*b*), or 81(1).
4. Date of final order.
5. Substance of order, whether application—
   (*a*) Granted.
   (*b*) Refused.

Register VI—Of notices of landlord's intention to enter on abandoned holdings, section 87 (2).

1. Serial number.
2. Date of filing notice.
3. Name and address of landlord.
4. Name of last tenant and of village and pargana in which land is situated.
5. Area of holding if known.
6. Rent of holding.
7. Date of publication of notice by Collector under Rule 10, Chapter V of the Tenancy Act Rules.
8. Remarks.

Register VII—Of applications to record particulars specified in section 102 (*to make record of rights under section* 101) *whether made under section* 103 *or* 101 (2)(*a*).

1. Serial number.
2. Date of application.
3. Name of applicant and residence.
4. Status of applicants, whether proprietors or tenure-holders or tenants, and particulars in respect of which application is made.
5. Number of tenants (so far as applicant is able to state it) occupying the state or tenure or part thereof in respect of which the application is made, the total rent payable by them and estimated area covered.
6.* If application is allowed, name of officer by whom record is to be prepared (Rule 45, Chapter VI).
7. Amount. } Amount deposited from time to time under Rule 46.
8. Date. }
9. Date of completion of operations.
10. Amount of the rent recorded or settled, as case may be.
11. Increase as compared with rent mentioned in column 5.
12. Decrease.
13. Disposal of deposit shown in columns 7 and 8.
14. Remarks.

* If the application is rejected, the fact of the rejection and the date of the order should be given in the column of remarks. In such cases columns 6 to 13 will be blank.

Register VIII—Of applications for determination of proprietor's private land and orders thereon under section 118.

1. Serial number.
2. Name of applicant and designation, whether proprietor or tenant.
3. Date of application.
4. Name and tauzi number of the estate.
5. Area in respect of which application has been made.
6. Amount deposited under Rule 46, Chapter VI, if any—
   (*a*) Amount.
   (*b*) Date.
7. Date of completion of proceedings.
8. Amount refunded, if any, under Rule 46, Chapter VI.
9. Area determined to be private lands, if any.
10. Remarks.

Register IX– Of notices of annulment of encumbrances under section 167.

1. Serial number.
2. Name and residence of applicant.
3. Name and residence of encumbrancer.
4. Date of application.
5. Date of service of notice.
6. How served.
7. Remarks.

No. 11.

AT the instance of the Accountant-General, Bengal, the Board direct that the following Returns be expunged from the margin of Circular Order No. 3 of May 1890:—

Return No. XXVII.—Statement of partition fees.

Return No. XXVIII.—Statement of recovery of several kinds of advances.

No. 12.

THE rules regarding the issue of tents for the use of Revenue and other Departments having been revised by Government in its Resolution dated the 9th January 1891, the following rules are to be substituted for Section IV, Chapter V, pages 96 and 97 of the Board's Rules, 1888, on the subject of Tents:—

SECTION IV.—TENTS.

General scale.

1. The following general scale of tents is fixed for Commissioners of Divisions and the officers under them:—

For Commissioners.

	Rs.
2 Single-poled regulation tents, 16 feet square, at Rs. 670 each	1,340
2 Servants' pals, 12 feet square, at Rs. 95 each ...	190
2 Necessary tents, at Rs. 32 each	64
1 Bechobah, 12 feet square	211
Total ...	1,805

For District Officers.

	Rs.
2 Single-poled regulation tents, 15 feet square, at Rs. 620 each	1,240
2 Servants' pals, 10 feet square, at Rs. 70 each ...	140
3 Necessary tents, at Rs. 32 each	96
1 Bechobah, 10 feet square	180
Total ...	1,656

Note.—These tents will provide also for the Joint-Magistrate (or, if there be no Joint-Magistrate, for one Assistant), as well as for the Magistrate and Collector, as it is not expected that the two officers will ordinarily be out at the same time.

Reserve for each district.

	Rs.
1 Swiss cottage tent, 12 feet square	400
1 Servants' pal, 10 feet square	70
1 Necessary tent	32
Total ...	502

For Subdivisional Officers.

	Rs.
1 Swiss cottage tent, 12 feet square	400
1 Servants' pal, 10 feet square	70
1 Necessary tent	32
Total ...	502

Extra tents for certain officers.

2. One extra tent is allowed to the Commissioners of Patna and Bhagalpur, to the Deputy Commissioners of the Sonthal Parganas and of all the districts in the Chota Nagpur Division, and two extra tents to the Commissioner of Chota Nagpur.

3. Only one set of tents is to be supplied to Subdivisional Officers. In special cases a sleeping pal or a bechobah and occasionally an additional tent can be supplied by District Officers from the head-quarters reserve.

Special cases for Subdivisional Officers.

4. The reserve of tents is to be kept at the head-quarters of districts, where they will be at the disposal of the Magistrate-Collector, but it will also be at the discretion of the Commissioner to sanction their transfer from one district to another if occasion should arise.

Where reserve to be kept.

5. All tents required for official use are to be purchased from the Buxar Jail. Without the special sanction of Government, no tent required for official use is to be purchased elsewhere.

To be purchased from Buxar Jail.

6. Commissioners of Divisions are authorized to sanction the purchase of larger or smaller tents than those given in rule 1, provided that the total allotment placed at their disposal for the purchase of tents is not exceeded.

Powers of Commissioners.

7. The allotment made by Government for the purchase of tents is to be treated separately from the rest of the grants for contract contingencies, savings being carried forward from year to year during the contract period and made available for expenditure on that account only. Savings under other heads of contract contingencies may be appropriated to the purchase of additional tents, or tents of larger size than is allowable according to the scale, or even for durbar tents when required.

Allotments to be treated separately.

8. A tent is expected with repairs to last in efficient condition for eight years.

To last eight years.

9. A correct record should be kept of the date when each tent that has been, or is hereafter, purchased and an annual report of such charges is to be submitted to Government and to the Accountant-General within three months after the close of the year in which they are incurred.

Record to be kept.

Report to be submitted to Government and to Accountant-General.

Sale proceeds to be credited to Government.

10. The sale proceeds of old tents are to be credited to Government.

Care to be taken.

11. All tents are to be carefully preserved and frequently examined and aired when not in use.

Cost of carriage.

12. An officer in camp is entitled to charge to Government the cost of carrying one office tent for himself, one tent for his native establishment while engaged in official work, one tent for chaprasis, and one for his police guard, in cases where he is entitled to a guard. When Government tents are used only for office purposes by an officer on tour, they are carried at Government expense. When Government tents are used partly for office and partly for private purposes, the officer so using them must pay half the cost of carriage. When Government tents are used wholly for private purposes, the officer so using them must pay the whole cost of their carriage. The travelling allowance paid by Government to civil officers is intended to cover expenses of this character.

THE HON'BLE SIR H. L. HARRISON, KT.

No. 13.

THE Board direct that the following form of inspection report be used by an officer inspecting the Excise Department of a Subdivisional office. The Collector should submit the report to the Excise Commissioner after his regular inspection of a Subdivisional office; the Excise Deputy Collector should send it in to the Collector quarterly, or oftener, if the subdivision is situated on a line of Railway, or is otherwise easy of access. The new form can be obtained on indent from the Superintendent of Stationery.

2. The following addition should be made to clause 3(*a*), Section II, p. 69, of the Excise Manual:—

"The Excise Department of a Subdivisional office should be inspected by a Collector as part of his regular inspection of a Subdivision and by an Excise Deputy Collector quarterly, or

oftener, if the subdivision is situated on a line of Railway, or is otherwise easy of access. The report of the inspection should be submitted to the Excise Commissioner by the Collector and to the Collector by the Excise Deputy Collector in form No. 2 given in Appendix A."

Question and notes for the use of an Officer inspecting the Excise Department of a Subdivisional Office.

[Note the language in which each register is written, the quality of the handwriting, and any alteration of figures or knife erasures. Also note how often each register is examined and signed by the Excise Deputy Collector.]

1. By what officer is the clerical work of the Excise Department performed? If he is paid by the department, state his age, educational qualifications, and length of employment in Government service.

2. Register 48 (Excise cases).—Note the general nature of cases, the adequacy of punishments awarded, and the detective work done by excise and police officers respectively.

3. Is the Subdivisional Officer vested with the powers of a Collector as regards the payment of rewards in excise cases?

4. Have all rewards been punctually paid?

5. When the fine is not realised, is the amount immediately distributed out of the Treasury under the Board's Circular Order No. 7 of June 1889 up to a limit of Rs. 100?

6. Register 49 (*if kept*).—(*a*) State the separate registers kept. (*b*) In how many volumes are they bound? (*c*) Do all licenses bear serial numbers, printed or written?

7. Are license fees paid punctually?

8. By whom are they received?

9. Are many payments made by money-order?

10. What intimation of payment is sent to the Excise Deputy Collector?

11. What action is taken in cases of failure to pay fees punctually by the 1st of the month?

12. Register 49 (*if kept*).—(*a*) What is the number of temporary licenses granted in a year?

13. How are they settled?

14. Is register 50 kept up to date? Is every entry signed by the Treasury Officer? On what dates has it been signed by the Excise Deputy Collector?

15. Register 52 (Passes for distillery liquor).—(*a*) Where are payments of duty and distillery fees made? (*b*) By whom are passes issued?

16. Register 53 (Charas).—Similar questions.

17. Register 54 (Passes for siddhi, subjee or bhang).—Similar questions.

18. Register 55 (Ganja store-houses).—(*a*) Note where each store-house is situated. (*b*) By whom are the keys of each kept? (*c*) By whom is ganja issued? (*d*) Is every date of inspection of each warehouse entered in the column of remarks?

19. Examine file of reports of inspection of ganja and siddhi store-houses. Have the store-houses at the head-quarters of the subdivision been inspected (*a*) by the Collector once a year, (*b*) by the Subdivisional Officer once a month, and by (*c*) the Excise Deputy Collector once a quarter?

20. Have all others been inspected (*a*) once a quarter by both Subdivisional Officer and the Excise Deputy Collector, and (*b*) once a year by the Collector?

21. Register 56 (Ganja passes).—(*a*) Have all passes been returned and pasted to their counterfoils? Do they bear serial numbers printed or written? By whom are passes issued?

22. (*a*) Where are the registers in forms 37, 40, 41 and 43 kept? (*b*) By whom are the entries made and signed?

23. If kept at the subdivision, (*a*) examine counterfoils of all licenses issued for the current year. (*b*) Is each signed by the licensee? (*c*) Have all licenses cancelled or surrendered been returned and pasted to their counterfoils? (*d*) Have all licenses of the past year been returned and pasted to their counterfoils? (*e*) What action is taken if a time-expired license is not returned?

24. Is the sale of licenses held at the subdivisional head-quarters? If so, under what orders?

25. Where and by whom are the auctions held?

26. Is the advance on account of each lot sold, or a promissory note for it deposited before the next lot is put up for sale?

27. (*a*) Does the Deputy Collector deliver the licenses himself to each licensee, and take his signature to the counterfoil on the day of settlement, (*b*) or is this left to subordinate officers?

28. If the licensee does not open his shop within 15 days from the date of settlement, or, in the case of resettlement, within 15 days from the date of such resettlement, what action is taken?

29. Do inspecting officers insist on the production of licenses and ascertain that none have been transferred or sublet?

30. Is a separate license granted for every shop?

31. Has any shop or outstill been opened at places other than those shown in the detailed list of settlement proposals?

32. Is the opinion of the municipality (if any) and the local public consulted before the site of any outstill or shop is selected?

33. Has every settlement of a license below the upset price been sanctioned by the Board of Revenue or by the Commissioner of Excise?

34. (*a*) Note any increase or decrease in the consumption of any exciseable article or (*b*) fluctuations in the proportion of each kind of ganja consumed.

35. State what security is taken from each officer of the department in the subdivision.

36. Are any other officers of the department in any way entrusted with the custody of money or property?

37. Note—

(1) The quantity of opium passed out on an average of the preceding six months in a month.

(2) The average rate per seer at which it is sold to consumers.

(3) The average total sale proceeds in a month.

(4) The cost price of that quantity or the duty paid at the treasury.

(5) The gross profit.

(6) The total license fees.

(7) What percentage of the gross profit is represented by the license fees, and is the amount levied in the shape of license fees sufficient or capable of further increase?

38. Note—

(1) The quantity of distillery liquor passed out on an average of the preceding six months in a month.

(2) The average rate per gallon at which it is sold to consumers.

(3) The average total sale proceeds in a month.

(4) The price paid to distillers of the average quantity sold.

(5) The duty paid on that quantity.

(6) The gross profit.

(7) The total license fees.

(8) What percentage of the gross profit is represented by license fees, and is the amount levied in the shape of license fees sufficient or capable of further increase?

39. Does the Subdivisional Officer take an interest in excise work?

No. 14.

UNDER the sanction of the Government of India, a duty of Rs. 2-8 per seer will be levied on Gurjat ganja on and from 1st January 1891.

No. 15.

IN Appendix B of the Stamp Manual of 1889, after the last entry No (10) on page 138, *insert* (11) Government Notification regarding composition duty on additional share-warrants and after No. (10) on page 155, insert the following:—

(11) Government Notification regarding composition duty on additional share-warrants.

GOVERNMENT OF INDIA, FINANCE AND COMMERCE DEPARTMENT.

NOTIFICATION.

The 21*st January* 1891.

No. 259.—In exercise of the power conferred by section 8 of the Indian Stamp Act, 1879, the Governor-General in Council is

pleased to direct that, if any Company limited by shares which has paid the full stamp-duty chargeable on its share-warrants or the composition therefor, mentioned in Notification No. 1661, dated 14th November 1890, subsequently issues an addition to its subscribed capital, the share-warrants issued by such Company under section 30 of the Indian Companies Act, 1882, with respect to such additional capital, shall be exempt from payment of the duty specified in section 35 of the said Indian Companies Act, 1882, upon payment, as composition for that duty, to the Collector of Stamp Revenue, of ¾ per centum of the additional capital so issued.

No. 16.

IN line 4, paragraph 2 of the Board's Circular No. 53B, dated 29th October 1890, corresponding to No. 4 of November 1890 (Bi-monthly Series), *for* the word *Bhadui* read *Bándhna.*

2. The same correction should be made in paragraph 4 of the above Circular, in which the word *Bhadui* occurs in the margin.

No. 17.

IN modification of their Circular No. 18 of May 1890, the Board direct that the following returns be expunged from the margin of that Circular:—

Stamps.—Returns Nos. XXII, XXIII and XXXV.
Marine.—Statement of Shipping Receipts.
Do. „ „ Light Dues.

FEBRUARY 1891.

THE HON'BLE F. M. HALLIDAY.

No. 1.

THE following is to be inserted as a note to section 21, Act VII (B.C.) of 1880, page 10 of The Certificate Procedure Manual, 1888:—

Note.—A Manager under the Court of Wards having occasion to inspect a Certificate Register is to be required to pay the fee under this section (Board's Miscellaneous Proceedings of 20th September 1890, No. 265, Collection 7, File 332).

A similar note is to be inserted to the section 21, page 181 of The Wards' Manual, 1888, page 124 of The Cess Manual, 1888, and page 97 of The Butwarra and Land Registration Manuals, 1889.

2. The following is to be added as a note to rule 29, Section VIII, page 20 of The Records Manual, 1888:—

Note.—A Manager under the Court of Wards is to be treated as a private individual, not as a Government servant, for the purposes of this rule (Board's Miscellaneous Proceedings of 20th September 1890, No. 265, Collection 7, File 332).

FEBRUARY 1891.

THE HON'BLE F. M. HALLIDAY.

No. 2.

THE following note is to be added at the foot of the headings of Register 6, on page 142 of The Board's Rules, 1888 :—

Note.—Revenue-free lands used for public purposes are entered in Register B, Part II, and need not be entered again in this Register, but it is to contain all revenue-paying lands so used (*vide* Board's Circular Order No. 1 of April 1885).

No. 3.

THE Government Notification, dated the 2nd July 1889, published in the *Calcutta Gazette* of the 3rd idem, prescribing new Rules for Rules 33 and 34 of the Rules under the Bengal Tenancy Act having been communicated direct to the Director of Land Records, to the Commissioners of the Divisions, and to the Collectors of the Districts where the Tenancy Act is in force, no further action was deemed necessary by the Board. As, however, survey and settlement operations are now being undertaken on an extensive scale, the Board, with a view to prevent any mistakes being made by the Revenue Officers, direct the substitution of the following Rules for Rules 33 and 34, Chapter VI of the Rules under the Tenancy Act in Appendix A, page 39 of "The Settlement Manual, 1888":—

"33. When the record of rights has been prepared in the manner described in Rules 20 to 32, the Revenue Officer shall cause a draft of the khewat and khatian, or when more convenient, of each separately, to be published in the following manner:—

"Notice shall be posted up at the landlord's village office, if there be one, and if there be none, then, in the presence of not less than two persons, on some conspicuous place in the village, stating that the records will be published in the village at a place

and time to be specified not less than one week from the date of such notice, and calling on all persons interested to attend on the date so specified. The Revenue Officer shall either proceed to the place so specified himself, and read the contents of the record in the presence of parties who attend, or he shall depute an officer, not below the rank of kanungo, who shall read out the contents of the record in the presence of so many of the parties as attend, and the Revenue Officer or officer deputed by him, as the case may be, shall at the same time inform the parties who attend that the draft record will be open for inspection for one month in the office of the village landlord, if there be one, and if not, in the office of the Revenue Officer, or in such other convenient place as the Revenue Officer may determine. The Revenue Officer shall receive and consider any objection which may be made to any entry during the period named

"34. When all applications for settling a fair rent have been disposed of, and all disputes of the nature mentioned in Rule 32 have been decided, and all objections of the nature mentioned in Rule 33 have been considered by the Revenue Officer, he shall note in the khewat and the appropriate columns of the khatian in regard to each entry what entries have been, and what entries have not been, the subject of dispute. He shall then finally frame the record and cause it to be published by notifying that its contents will be read out in the village at a time and place to be specified not less than a week from the date of such notice, and by reading it out himself or causing it to be read in the village on the date so specified, in the manner prescribed in Rule 33, in the presence of the parties or of so many of them as attend."

THE HON'BLE SIR H. L. HARRISON, KT.

No. 4.

THE following addition is made to Rule 28, Section II, page 74 of the Excise Manual:—

"Compensation will be granted by District Officers under the orders of the Commissioner of Excise."

MARCH 1891.

THE HON'BLE F. M. HALLIDAY.

No. 1.

IN supersession of the Board's Circular Order No. 7 of October 1890, the following is to be substituted for rule 5, Section XXIV, page 57 of the Revenue Officers' Manual, 1888 :—

Initialing of Treasury remittance book.

"5. Each entry in the Treasury remittance-book (B) is to be initialed by the Accountant. Each entry of Rs. 500 or over is to be also initialed by the Treasury Officer, and each entry below Rs. 500 is to be also initialed by the Treasurer as an acquittance to the Nazir."

The following form is to be substituted for the form of Treasury remittance-book (B) on page 59 of the Revenue Officers' Manual, 1888 :—

B.

Treasury remittance-book for the month of 18

Serial number.	Date.	Amount remitted to the Treasury.	Initials of Accountant.	Initials of Treasurer (for each entry below Rs. 500).	Initials of Treasury Officer (for each entry of Rs. 500 or over).	REMARKS.
1	2	3	4	5	6	7
		RS. A. P.				

THE HON'BLE SIR H. L HARRISON, KT.

No. 2.

THERE being at present no limitation of time regarding the sale of liquor to outsiders in a mufassal hotel at night, the Board direct that mufassal hotels shall be closed for the sale of liquor to persons other than those living in the hotels at 8 P.M. in the cold and 9 P M. in the hot season. But in special cases the Commissioner of Excise may, on the representation of the District Officer, extend the hour of closing.

2. In form No. 5 given on page 134 of the Excise Manual, the following addition should be made after condition V :—

"VI—That he does not sell to any person not living in the hotel any liquor after 8 P.M. in the cold (16th October to 15th March) and after 9 P M. in the hot season (16th March to 15th October)."

No. 3

Add the following to paragraph 2 of Board's Circular Order No. 3 of February 1882:—

but it is not intended that a person who has not defrauded the revenues, and also has acted in good faith, should be prosecuted and punished on merely technical grounds, *e.g.*, for a breach of rule 5 (*b*) of the Government of India's rules issued under Notification No. 1288, dated 3rd March 1882, when the full value in impressed stamps has been paid on the instrument chargeable with duty.

MARCH 1891.

THE HON'BLE F. M. HALLIDAY.

No. 4.

IN the foot-note to Register 19, Chapter VIII, Section IV, page 146 of the Board's Rules, 1888, for the words "three following Registers," *substitute* the words "in Registers 20 and 23."

No. 5.

THE Government of India, Finance and Commerce Department, having, by the Resolution, No. 866, dated the 2nd March 1891, withdrawn the prohibition to the use of remittance transfer receipts in payment of land revenue and cesses in another district when the amount to be remitted exceeds Rs. 150, the following additions and alterations are to be made in rule 4, Section XIII, Chapter IV, pages 57-58 of the Board's Rules, 1888:—

After the words "Government of Bengal" in line 3 of the rule, *add* "when the amount to be remitted exceeds Rs. 150."

Substitute the following for the 2nd clause of the rule:—

"*2nd*—A premium is to be charged on the amount to be remitted at the following rate:—

						Rs.	A.
For sums exceeding Rs.	150	and not exceeding Rs.	500	...		1	8
Ditto ,,	500	ditto ,,	1,000	...		2	0
Ditto ,,	1,000	ditto ,,	2,000	...		3	0

and Re. 1 for every additional Rs. 1,000 or fraction of Rs. 1,000."

Clause 4th is to be cancelled, and clauses 5th and 6th are to be numbered 4th and 5th respectively.

2. The following are to be added as rules 8, 9 and 10 of Section V, page 70 of the Cess Manual, 1888:—

Rules as to transfer receipts.

"8. As the remittance of cesses is, under certain circumstances, obligatory on Collectors in accordance with section 82 of Act IX (B.C.) of 1880, and section 22(*d*) of Act VII (B.C.) of 1880, sums realised on account of cesses under those sections are to be transmitted by

transfer receipts by the Collectors of the districts in which they are paid to the Collectors of the districts in which the sums are finally to be credited. No charge or fee is to be realised from the payer on this account.

"9. Transfer receipts may be issued for payments of cesses, the remittance of which is not obligatory on Collectors, at any treasury under the Government of Bengal, when the amount to be remitted exceeds Rs. 150, on payment of a premium at the following rate: —

					Rs.	A.
For sums exceeding Rs.	150	and not exceeding Rs.	500 ...		1	8
Ditto	„ 500	ditto	„ 1,000 ...		2	0
Ditto	„ 1,000	ditto	„ 2,000 ...		3	0

and Re. 1 for every additional Rs. 1,000 or fraction of Rs. 1,000.

"10. A single transfer receipt is to be granted to one remitter for each instalment. The particulars of the properties on account of which the money is remitted must be carefully detailed on the reverse and the form filled up thus:—

Received from A. B., on account of C. D., proprietor, the sum of Rs. on account of cess demands, to be transferred to his credit under cesses, as per particulars on the reverse, at the Treasury."

3. The Government of India having also cancelled the prohibition against the use of remittance transfer receipts for the remittance of sums realized under the Public Demands Recovery Act, VII (B.C.) of 1880, the following is to be added as rule 11A, Section III, page 19 of the Certificate Procedure Manual, 1888:—

Rules as to transfer receipts.

"11A. As remittances of sums realised under Act VII (B.C.) of 1880 are made for a *bonâ fide* public purpose, such sums are to be transmitted by means of remittance transfer receipts by the Collectors of the districts in which they are paid to the Collectors of the districts in which the sums are finally to be credited. No charge or fee is to be realised from the payer on this account."

4. A similar addition is to be made in the rules under the Public Demands Recovery Act, VII (B.C.) of 1880, on page 133 of the Cess Manual, 1888, page 190 of the Wards' Manual, 1888, and page 106 of the Butwarra and Land Registration Manuals, 1888.

No. 6.

THE following is to be inserted as Rule 7A, Section II, Chapter III, page 24 of the Board's Rules, 1888:—

Separate contingent and establishment bills will be prepared for all charges against the grant for the management of, and miscellaneous improvements in, Government Estates in the forms prescribed by the Accountant-General. The requirements for contingencies will be drawn by all officers on detailed bills, subject to the limit of the annual assignment made by the Board under Rule 6. No abstract contingent bills will be prepared. As these bills are received direct in the Accountant-General's office from the Treasury, where they are encashed, they are not required to be sent again to that office in any other form.

No. 7.

THE Board having received replies to their circular letter No. 1108A, dated 26th September 1889, relative to measures suggested by Rai Rajendra Nath Mitra Bahadur for the improvement of tauzi work, and having considered the opinions of the local officers on the subject, direct the observance of the following rules and instructions in future, in order to secure more effective checks against fraud.

2. A majority of the officers consulted are of opinion that a new cess Tauzi Register is required, both for the preparation of the cess quarterly return of demands, collections, &c., and also to render easy an examination of the accounts by a supervising officer. The Board, therefore, prescribe the adoption of a Tauzi Register in the following form, which has been suggested by the Collector of the 24-Parganas, as an improvement introduced by Rai Rajendra Nath Mitra Bahadur on the form originally proposed by him and circulated with the Board's No. 1108A of the 26th September 1889. The utility of the new form consists in having the column of collections subdivided into three to show separately the arrear, current and advance collections, and in affording an easy comparison with the ledger accounts. Forms should be obtained from the Superintendent of Stationery on indent in the usual manner.

Number of estate.	Annual demand.	1st Quarter.											2nd Quarter.						
		Arrears at close of last year.	Current demand.	Previously paid in advance.		Collections on account of—				Balance.			Demand.	Previously paid in advance, column 6 + column 9.		Collections on account of—			
				For this quarter.	For future periods.	Arrears.	Current demand.	Advance for future periods.	Total.	Of old arrears, column 3—column 7.	Of current demand, column 4—columns 5 and 8.	Total, column 11 + column 12.		For this quarter.	For future periods.	Arrears.	Current demand.	Advance for future periods.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

2nd Quarter—*concld.*			3rd Quarter.				4th Quarter.												Remarks.
Balance.			Collections on account of—			Balance.		Previously paid in advance, col. 9 + col. 19 + col. 25.		Collections on account of—				Balance.					
Of old arrears, column 13—column 17.	Of current demand, column 14—columns 15 and 18.	Total column 21 + 22.	Arrears.	Advance for future periods.	Total.	Of old arrears, column 23—column 24.	Demand of the 3rd and 4th quarters.	For this quarter.	For future periods.	Arrears.	Current demand	Advance for future periods.	Total.	Of old arrears, column 27—column 31.	Of current demand, column 28—columns 29 and 32.	Total, columns 33 + 36.	Total advance at close of the year, column 30 + column 33.		
21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38		39

3. District Officers are requested to state in the Annual Cess Report for 1891-92 whether the above form has been found to be of any use. No applications for additional establishment to keep up the form will be entertained.

4. Paragraph 3 of the Board's circular letter above mentioned contained two proposals:—

(1) That the Accountant's register of receipts should be kept closed to the tauzi muharrirs, who should only be furnished with the chalans, but should obtain from the Accountant by slips any information they want.

(2) That the tauzi muharrirs should not be allowed to work as subordinates of the Accountant, or to help him at kist time.

The Board consider that these proposals are in the right direction, and that the principles contained in them should be maintained as far as possible. But the Board are aware that in times of pressure it is difficult to enforce such principles absolutely. They must rule, however, that these proposals are accepted in principle, and are to be acted upon as far as possible, and that in the event of any deviation from them, the Collector should satisfy himself that they have only been set aside temporarily and for sufficient cause, such as unusual pressure of business. The observance of these principles is to be the rule; the disregard of them the rare exception.

5. The Board find that the majority of the officers are in favour of one chalan for each estate, and that this procedure is in force in some districts already They, therefore, withdraw the privilege hitherto allowed to payers to enter a number of estates in one chalan, as one that causes inconvenience, and absolutely prohibit payment in one chalan for more than one estate.

6. The Board consider that an account should certainly be kept by the Nazir of all recoveries made of sums advanced for cess process fees, and they, therefore, prescribe a new register in the following form, which should be obtained from the Superintendent of Stationery on indent in the usual manner:—

1. Serial number.
2. Date of recovery.
3 Amount recovered.

4. From whom recovered.
5. On what account.
6. Date of credit of the amount to district road fund.
7. Nazir's initials.
8. Initials of Deputy Collector in charge Nizarut Department.
9. Amount originally advanced.
10. Date of advance.
11. Amount remaining to be recovered.
12. Remarks.

7. As an additional precaution, the Board prescribe that the collectorate Sarishtadar and the Road Cess Head Clerk are to be required—(*a*) to check the postings in the ledgers by comparing 5 per cent. of the entries with the chalans and the entries in the Accountant's register of receipts once every quarter, and (*b*) to furnish a certificate to that effect to be filed with the land revenue return No. X and the cess return No. XXXVIII.

8. A column is to be inserted in the register of cess receipts for the tauzi numbers of estates. Unless this is done, when a chalan is missing, it is impossible to find out from the Accountant's register whether credit given in the tauzi of the amount of that chalan has been correctly given.

9. The chalans are to be despatched to the record-room as soon as the tauzi muharrirs have done with them. They should not be retained by the tauzi muharrirs longer than is necessary to admit of their being posted up in the estates ledger and in the tauzi form. If kept longer, they are liable to be tampered with or withdrawn and reported as missing. The Tauzi Department is to be supplied with tin boxes for the custody of the chalans while they are in use, each muharrir being held strictly responsible for those in his charge, and they are to be sent into the record-room when no longer required. It would apparently facilitate the making of the entries in the ledgers if the chalans, as they are received by each muharrir, were sorted and arranged in bundles in the order in which the estates to which they relate appear in the registers. The chalans could then be taken up in order, and the entries made consecutively in the ledgers.

10. Each muharrir should be held responsible and be punished for any chalans missing out of those in his charge, and he should,

after sorting his chalans, give a receipt detailing the numbers of the chalans made over to him.

11. The chalans should be sealed and initialed by the Treasurer, as required by the existing rules, and they should further be dated and numbered by the Poddar. The Poddar's date is necessary to avoid the trouble of tracing in the Accountant's register of receipts a chalan which might be registered one day, but the amount of which might be paid into the treasury, as often happens, on the following or any other date.

THE HON'BLE SIR H. L. HARRISON, KT.

No. 8.

BEFORE the words "District Magistrate" in column 2, against entry 3 of Appendix III of the Stationery Manual, 1890, *add* the words "Sessions Judge or."

APRIL 1891.

THE HON'BLE F. M. HALLIDAY.

No. 1.

WITH a view to prevent the waste of clerical labour and stationery, the Board have prescribed a form for reporting blank returns. District Officers should in future use this form, which can be obtained from the Superintendent of Stationery on indent in the usual way.

No. 2.

THE Government of India having, in acknowledging the receipt of the Land Revenue Report for 1889-90, commented on the insufficiency of the collection of the current demand of land revenue of these provinces, the matter has been examined and reported on by the Board, and, with the approval of the Government, they now communicate their views and instructions to Commissioners and District Officers.

2. Collections are affected almost every year in different districts by circumstances beyond the Collector's control, such as bad seasons (due to drought, unseasonable rain or floods) or disputes regarding the rent demand which cannot be speedily settled, and the percentage of realizations is also to some extent reduced by the retention on the accounts of sums which are absolutely irrecoverable. While, however, making full allowance for these disturbing factors, the Board are disposed to think that there has been a tendency to show undue leniency to landholders who wilfully default at the kists, and a want of energy in some cases in enforcing payment by temporary settlement-holders, farmers and raiyats.

It is true that by generally recovering the arrears with which a year begins as a set-off against the balances with which it ends, the Government receives for each year a sum equal to the full current demand of the year, that is, the full land revenue assessment of the province, and that the existence of balances at the close of each year thus causes no loss to the Government; but sound administration demands that as large a percentage as practicable of the demand of each year should be realized within the year, and that the year should not be allowed to close with heavy and avoidable balances. It is necessary, therefore, that steps should be taken to improve the percentage of current collections in each year.

3. The efficiency of the work of collection must obviously be judged by a comparison of realizations with the total *realizable* demand. Calculation on a demand which includes fictitious or permanently or temporarily irrecoverable items vitiates the percentage, and such items should, therefore, be excluded. Those which should disappear altogether from the accounts should be removed within the year. District Officers will, therefore, be careful in future to take such action as may be necessary for the purpose of clearing the accounts of fictitious entries, such as double assessments, rentals which have been reduced by competent authority, and sums not actually due within the year. For amounts which are absolutely irrecoverable, through the death, desertion or poverty of tenants, or any other cause, applications for the remission of those regarding which orders have not already been passed must be submitted to the Commissioner by the 15th January, with a view to their being forwarded to the Board and disposed of before the close of the year. Items which are only temporarily irrecoverable, or though permanently irrecoverable cannot for the time be struck off for special reasons, must be retained on the accounts, but they will be excluded from the demand in calculating the percentage of collections. They must, however, be noted in detail in the annual statements, and the reasons for excluding them from the demand given in full.

4. These measures will eliminate sums which should not be taken into account in calculating the percentage of collections,

but the Board think that a change should also be made in the mode of such calculation. Hitherto the standard percentage of collection has been calculated on the current and arrear demands combined. The efficiency of collection work will be better gauged by entirely separating the two demands and examining the results of the year for each separately. In future, therefore, the prescribed standard percentage will be that of current collections on current demand. For arrear collections recovery of the realizable demand in full or nearly in full, after exclusion of permanently or temporarily irrecoverable or fictitious items, will be expected, and failure to attain this result must be fully and satisfactorily explained.

5. The present standard percentage of collections is 95 for permanently settled estates and 90 for the other three classes. The former standard appears to the Board too low, and a modification of the latter for certain descriptions of estates is also advisable.

Permanently-settled estates.—The collections from these estates are to some extent affected by the fact that the last kist of the year occurs on the 28th March, or only three days before the close of the year, and that no steps can be taken within the year to recover the unpaid balances. The land revenue kists were, however, fixed many years since, after the fullest consideration, with due regard to the convenience of landholders, and the Board do not propose to revise them. The large number of defaults, which sometimes occur at the kists are, they have reason to believe, to a great extent due to wilful omission to pay on the part of zamindars. Undue advantage has been taken by many of the leniency with which the sale law has been worked, and it is feared that in exempting estates from sale sufficient discrimination has not been used by some officers, and persistent defaulters have received undeserved consideration. Attention is drawn to the Government orders on three applications for annulment of sales quoted in the appendix, and to the principle which they involve that a Collector properly exercises the discretion entrusted to him by law if he refuses to stop the sale of estates on account of a tender of payment made after the latest day fixed for the purpose, where repeated defaults have occurred. Due consideration must still be shown in cases of real hardship, attributable to bad seasons, the neglect or dishonesty

of servants entrusted with the payment of the land revenue, or the machinations of shareholders eager to have their co-sharers sold up, but in future wilful and inexcusable defaults must be visited with the penalty of sale. If the landholders are more careful to fulfil their obligations by punctual payment, and the sale law is enforced with greater strictness as well as discrimination, the collections of the current demand will attain a higher percentage than hitherto. The Board consider that in ordinary years 99 per cent. of the demand should be realized, and that percentage is accordingly fixed as the standard for the future. The landholders who default at the kists are, in any case, bound to pay up within three or four months or leave their estates to be sold, as the sale day for each kist generally falls within that period. If they are constrained to borrow money for the payment of the land revenue, they should do so before the kist instead of postponing arrangements for raising the requisite funds for some months, to save interest for that period at the expense of the State. The land revenue demand from permanently-settled estates in these provinces is moderate as compared with that from temporarily-settled estates here and in other provinces, and the Government has every right to insist on punctual payment.

Temporarily settled estates.—These estates are of three kinds—(*a*) those settled with the proprietors for definite periods; (*b*) those managed direct owing to the recusancy of proprietors; and (*c*) those farmed owing to the recusancy of proprietors. The figures for 1889-90 show a total current demand for all the estates of Rs. 26,15,488, of which Rs. 19,60,287 were due from (*a*), Rs. 5,43,064 from (*b*), and Rs. 1,12,137 from (*c*). By far the largest share of the demand is thus realized from estates settled with the proprietors for definite periods. The greater number of these estates is necessarily found in the temporarily-settled province of Orissa, which accounts for Rs. 12,98,249 out of the total assessment of Rs. 19,60,287. There the percentage of collection of the current demand was 99·9. This excellent result is apparently due in great measure to the latest dates of payment being the 28th April and 8th November, ample time being thus left within the year to enforce payment of arrear balances. So high a percentage

is not generally attainable elsewhere, but the Board consider that a higher standard than that of 90 per cent. now fixed may well be reached. The standard cannot be so high as for permanently-settled estates, the revenue demand from which is far more moderate, but a collection of 95 per cent. may be expected in ordinary years. That standard is accordingly now fixed, and officers in Bengal and Bihar must endeavour to reach it, while in Orissa they must continue to work up to the higher percentage which they have hitherto attained. Collections from estates (*b*) managed direct on account of the recusancy of the proprietors gave last year a percentage of 56·07 only on the current demand, but this very poor result was mainly attributable to the long-standing difficulty with the Majnamutha raiyats in Midnapore, where only Rs. 1,17,022 were realized out of a current demand of Rs. 2,71,073. In Puri the percentage of collections was also very low, but this was due to the inclusion in the accounts of instalments not realizable within the year; and in Patna a similar result was attributable to the rental of an estate not having been adjusted in time to admit of collections being made within the year. From the collections in other districts it would appear that with proper exertion and in ordinary seasons the present standard of 90 per cent. can be reached. This standard will accordingly be maintained.

Temporarily-settled estates leased to farmers also gave the very low percentage of 50·4 for current collections on current demand in the past year. These estates lie chiefly in Midnapore, Murshidabad, Pabna, Faridpur, Backergunge, and Mymensingh, and the low percentage for the entire province was due to bad collections in Murshidabad, Faridpur, Backergunge, and Mymensingh, the percentages for these districts being further reduced by the inclusion in the accounts of sums which were either absolutely irrecoverable or not recoverable within the year. The percentage of collection for the whole province would thus have been better if the calculation had been made on the actual realizable demand, as will be done in future; but the figures for the differe districts would seem to show that the farmers give much trouble, and it is necessary that greater strictness should be exercised in realizing from them in future. The present percentage standard of

90 will be maintained, and special efforts must be made to compel punctual payment by the farmers.

Government estates.—These estates are divided into—(*a*) estates under direct management, and (*b*) estates under farming leases. The total current demand in 1889-90 was Rs. 23,32,339, of which Rs. 16,33,361 were from (*a*) and Rs. 6,98,978 from (*b*). Government estates are found in every district, and the percentage of collections has generally fallen below the prescribed standard of 90. That standard will be retained for both estates leased to farmers and estates under direct management, no distinction between them being called for. Improvement is expected, and the Board desire to impress on all officers the special need for exertion in collecting from this class of estates. The consideration which has hitherto been extended to tenants who are prevented by loss of crops and poverty from paying their rents will be continued, but punctual payment by all who are in a position to pay must in all cases be enforced, and recovery from defaulters must be made with all the diligence possible under the law.

Raiyatwari Tracts.—These tracts are found in only ten districts—the 24-Parganas, Darjeeling, Jalpaiguri, Backergunge, Monghyr, Bhagalpur, Purnea, the Sonthal Parganas, Lohardaga, and Singhbhum. The total demand was Rs. 8,62,077 for 1889-90. In the two first districts, the Sonthal Parganas and Singhbhum, which have all large demands, collections were made almost in full. Elsewhere they were less favourable, and the general percentage of current collections on current demand for all districts was 92·8. The Board think that with more energetic action a percentage in excess of the present standard of 90 should be reached in all districts. The standard will, therefore, be 93 per cent. in future, the four districts specially mentioned being, of course, expected to maintain the higher percentage which they have hitherto attained.

6. The orders now issued are thus summarised :—

(*a*) Collectors will take steps in sufficient time before the close of each year to clear off all fictitious entries from

the land revenue accounts, under such sanction as may be necessary.

(*b*) They will by the 15th of January apply for the remission of all sums which are irrecoverable.

(*c*) In calculating the percentages of collection on demand, sums temporarily irrecoverable or which, though permanently irrecoverable, cannot for the present be struck off the accounts will be excluded from the demand, all such items being, however, noted and explained.

(*d*) The current and the arrear demands will in future be entirely separated, and percentages of collection will be separately calculated for each.

(*e*) The standard percentages of current collections on current demand will be 99 for permanently-settled estates, 95 for temporarily-settled estates held by the proprietors for definite periods, 93 for raiyatwari tracts, and 90 for temporarily-settled estates managed direct or farmed, and Government estates.

(*f*) No standard is fixed for arrear collections on arrear demand, officers being expected to collect the whole or nearly the whole demand within each year.

7. Officers are reminded of the old tradition that the first business of a Collector is to collect. The Board trust that they will do their best to attain, and wherever possible to exceed, the percentages of collection now fixed as the standards. The Board are not unmindful of the difficulties with which the collecting work is frequently beset, and are not desirous of introducing a policy of extreme severity likely to prove oppressive to landholders and raiyats. They will be prepared, therefore, to give due weight to reasonable explanations of failure to reach the standard percentages, whether this be due to special causes and difficulties or necessity for showing leniency to land revenue and rent-payers. Neglect to realize a proper percentage of the demand where no reasonable excuse for failure can be shown will not, however, be overlooked.

The Board will be constrained to bring such cases specially to the notice of the Government.

APPENDIX.

Extract from a letter from the Under-Secretary to the Government of Bengal, Revenue Department, to the Secretary to the Board of Revenue, Land Revenue Department, No. $\frac{2342}{1026}$ *L.R., dated the 20th July* 1888.

PARA. 1 * * * * . The grounds given by the Board for reversing the sale of the share of estate Rosulpore do not seem to the Lieutenant-Governor to be sufficient, the defaults in this case having been repeated and serious, as indicated by the Collector of Burdwan in his report on the appeal presented to the Commissioner. It has been urged that the appellant Hebrannessa Bibi, whose tender of the arrears was rejected by the Officiating Collector, could not help the previous defaults of her co-sharers. In such cases, however, it is always easy for one of several sharers to protest that he is not to blame—an allegation which cannot be verified, and even if substantiated is insufficient, as a sharer ready to pay his quota should, after experience of the untrustworthiness of his partners, take the steps indicated by the law to free himself from his joint liability. If he voluntarily remains in the position, he must accept the consequences. In the present instance, it is stated by the Collector of Burdwan, in paragraph 3 of his letter No. 548G of the 13th ultimo, a copy of which has been forwarded with the Board's letter quoted above, that none of the appellants took any steps to open separate accounts in respect of their sharers in the property sold. The Lieutenant-Governor is, therefore, unable to accord his sanction to the annulment of the sale.

Extract from a letter from the Under-Secretary to the Government of Bengal, Revenue Department, to the Secretary to the Board of Revenue, Land Revenue Department, No. $\frac{2574}{848}$ *L.R., dated the 8th July* 1889.

PARA. 2 * * * . The Lieutenant-Governor regrets that he is unable to find sufficient reason to accept the recommendation of the Board that this sale should be set aside, under section 26, Act XI of 1859. It is reported that the estate was repeatedly in arrears, and that on the last occasion of default the Collector gave a written warning to the proprietors. They defaulted nevertheless, on the very next occasion, and if, under the

circumstances, the Collector's sale were to be set aside, little significance would, in future, attach to such warning.

3. It may be that the sharers found a difficulty in procuring a separation of their accounts, owing to the fact that the extent of their general interests were not registered, but it is not stated that they took proper steps, under Bengal Act VII of 1876, to procure such registration.

Extract from a letter from the Under-Secretary to the Government of Bengal, Revenue Department, to the Secretary to the Board of Revenue, L.P., Land Revenue Department, No. $\frac{3023}{1171}$ *L.R., dated the 29th August* 1890.

PARA. 3. It would appear that the arrears were tendered after the latest day of payment, and were in fact paid into the Treasury, but the Collector refused to exempt the estates from sale, on the ground that they had defaulted six times in twelve kists. He still considers the sale was necessary.

4. The Commissioner lays down the general principle that, in accordance with what he assumes to be the wish of the Board, no estate should be sold if the arrears are tendered before the day of sale—a principle which, if generally accepted, would convert the day of sale into the latest day for payment. He quotes, in defence of this view, cases 4, 5 and 6 under section XVIII, Act XI of 1859, of Mr. Grimley's Sale Law, but none of the rulings are to the effect specified, and it would, the Lieutenant-Governor thinks, be entirely contrary to Act XI of 1859, thus to set aside, by a general rule, the provision of section IV, that estates, the revenue of which is not paid on the latest day fixed by that section, shall be sold. In the Board's Circular, quoted at page 50 of Mr. Grimley's work, it is expressly stated that the Board have never laid down the rule in question.

5. The fact that the arrears were paid into the Treasury is not relevant, unless it can be shown that they were accepted by orders of the Collector. In that case there would perhaps be a hardship in his subsequent refusal to exempt the estate. But the mere acceptance by the Treasurer of money, possibly without knowledge of the circumstances under which it was paid, cannot, without demoralising effect, be taken as conferring the great privilege of exemption from sale.

6. On the whole the Lieutenant-Governor thinks that the refusal of a Collector to exempt an estate from sale on the ground of repeated defaults does not constitute injustice or hardship within the meaning of section 26, and, therefore, affords no ground for setting aside the title of the purchaser.

THE HON'BLE SIR H. L. HARRISON, KT.

No. 3.

WITH reference to the following extracts from the first and the second schedules to the Repealing and Amending Act, XII of 1891, published on pages 40, 46, 66, 67 and 71, of Part IV of the *Gazette of India* dated 28th March 1891, the Board direct that the necessary corrections be made in the Court-fees Act, VII of 1870, and in the Indian Stamp Act, I of 1879, in the Stamp Manual, 1889:—

Extract from the first schedule to Act No. XII of 1891, *Part I—Enactments repealed.*

1	2	3	4
Year.	No.	Subject or title.	Extent of repeal.
1870	VII	Court-fees Act, 1870	In section 3, *the word* sixteen In section 7, paragraph IV, last clause, *the words* and the provisions of the Code of Civil Procedure, section thirty-one, shall apply as if for the word 'claim' the words 'relief sought' were substituted. Section 10, clause III. Section 19, clause II. In section 19C (inserted by Act XIII of 1875, section 6), first line, *the word* such. In section 19G (inserted by Act XIII of 1875, section 6), *the words and figures* after the first day of April, 1875, or Sections 24 and 32. Schedule II, articles 8 and 9.
1879	I	Indian Stamp Act, 1879.	Section 2 *down to the word* But. Schedule II, article 2, clauses (*h*) and (*o*). Schedule II, article 10. Schedule II, article 11, clause (*b*). Schedule III.

Extract from the second schedule to Act XII of 1891, *Part I—Enactments amended.*

1	2	3	4
Year.	No.	Subject or title.	Amendment.
1870	VII	Court-fees Act, 1870	*For* section 34 *read the following* :— 34. (1) The Local Government may from time to time make rules for regulating the sale of stamps to be used under this Act, the persons by whom alone such sale is to be conducted, and the duties and remuneration of such persons (2) All such rules shall be published in the local official Gazette, and shall thereupon have the force of law. (3) Any person appointed to sell stamps who disobeys any rule made under this section, and any person not so appointed who sells or offers for sale any stamp, shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both. Sale of stamps. In schedule I, article 2, *for* Act No. XIV of 1859 (*to provide for the limitation of suits*), section 15, *read* the Specific Relief Act, 1877, section 9. In schedule II, article 4, *for* Bombay Act No. V of 1864 (*to give Mamlatdars' Courts jurisdiction in certain cases to maintain existing possession or to restore possession to any party dispossessed otherwise than by course of law*) *read* the Mamlatdars' Courts Act, 1876.
1879	I	Indian Stamp Act, 1879.	In schedule I, article 5, clause (*b*), *for* right *read* rights. In schedule II, article 13, clause (*b*), *before* annual *insert* average.

No. 4.

In supersession of previous orders, the Board direct the substitution of the following form for the form of register No. 48 given on page 177 of the Excise Manual, and for the form of monthly

REV. CIR. APRIL 1891.

return of excise cases prescribed in paragraph 4 of the Board's Circular Order No. 56(B), dated the 18th September 1889. To enable the Excise Deputy Collector and his superior officers to watch the progress of excise cases, every case should be entered in the register at the time of institution, without waiting for its final disposal, and every case pending at the end of any month should be shown in consecutive monthly returns until it is finally disposed of, and the reward, if any, paid. The Collector should note his opinion as to the adequacy or otherwise of punishments and rewards, and as to the conduct of prosecuting officers, epecially when cases have not been proved or appear to be of a trivial character. It is necessary to watch carefully that no false cases, or petty and harassing cases, not necessary for the protection of the revenue, are instituted for the sake of rewards or reputation, and the Collector should satisfy himself that the Excise Deputy Collector watches the proceedings of prosecuting officers by means of the special reports prescribed in paragraph 3 of Board's Circular Order No. 8 of September 1889. Where any reward does not appear to have been paid promptly, the explanation should be noted:—

FORM No. 127 ("No. 48, BOARD'S RULES, 1888.")
[SECTION XXII, CLAUSE 18.]

Register of cases instituted under the Excise and Opium Laws.

1	2	3	4	5	6	7	8	9			10			11	12	13	14
								PERSONS.			FINES.						
Serial number.	Date of institution.	Name and rank of prosecuting officer.	Names of persons accused.	Definition of offence charged.	Date of judgment.	Definition of offence proved, with section of law under which punishable.	Abstract of order and sentence.	Number brought to trial.	Number convicted.	Number acquitted or discharged.	Amount realized.	Date of realization.	Date and number of treasury challan.	Persons to receive rewards.	Amount of reward payable to each person.	Date of payment of reward.	Result of appeal, if any, and Collector's remarks as to adequacy of punishment, and in case of discharge or acquittal, as to conduct of prosecuting officer.

NOTE.—This Register should be examined by the Collector once a month, and explanation called for when the rewards do not appear to have been paid, when punishments or rewards appear to be inadequate, or when other matters appear to call for explanation.

The above form is also to be used for the monthly return of excise cases.

MAY 1891.

THE HON'BLE F. M. HALLIDAY.

No. 1.

THE following is substituted for rule 1, Section IV, Chapter VII, on page 122 of the Board's Rules, 1888:—

"Any person who has been declared by the Examiners for the Mukhtarship examination to be qualified for admission to that examination, such declaration being under the rules sent to the Judge, may present himself for examination for the office of Revenue Agent."

THE HON'BLE SIR H. L. HARRISON, KT.

No. 2.

ALL officers concerned in the submission to the Board of the monthly returns of progress made in acquiring lands for Railways are reminded of the responsibility they incur in delaying their submission even a day beyond the due date. It will be seen from the note at foot of the returns that the Land Acquisition Deputy Collectors are required to submit them to the Collectors on the 4th of the month following that to which they relate, and that they are due from the Commissioners in the Board's office by the 15th of the same month. As the Government have insisted on the returns being submitted punctually, it will be the duty of the Board to furnish Government with the names of such officers as fail to submit them on the due date.

THE HON'BLE F. M. HALLIDAY.

No. 3.

AT the suggestion of the Accountant-General, Bengal, the following is added as rule 2B in Section IX of the Records Manual, 1888:—

"2B. Commissioners are also to communicate to the Accountant-General the distribution of the grant made by them to the several District Officers

Bills to be supported by vouchers.

within their divisions, and Collectors are empowered to incur expenditure up to the limit of their allotments on bills supported by the necessary vouchers."

2. The separate detailed bills of record-room contingencies, hitherto forwarded by the District Officers to the Commissioners monthly for countersignature, need no longer be submitted.

No. 4.

IT having been brought to the notice of the Board that some method of distinguishing and designating shares in estates for which separate accounts have been opened should be prescribed by authority, the Board have consulted the Divisional Commissioners, and are of opinion that it is desirable to have distinct numbers for shares with separate accounts, not only with a view to the proper credit of land revenue, but also for the purpose of advertising defaulting shares and for all other purposes connected with the land revenue administration. This course was contemplated by Act XI of 1859 (*vide* schedule A—"subordinate towjih number of the share sold"), and is already prescribed in rule 8, Chapter VI of the Land Registration Manual, 1889.

2. They accordingly direct that the following be added as rules 9, 10 and 11 of Section VII, Chapter X, page 194 of the Board's Rules, 1888:—

9. Shares with separate accounts should be distinguished by placing numbers (1, 2, 3, &c.) below the number of the estate in the form of a fraction, the numerator denoting the number of the parent estate, and the denominator that of the separate share. In districts where subsidiary numbers have already been given on a different principle, no change need be made, unless the Commissioner and the Collector consider it advisable and feasible to alter the past numbers. The present rule will apply to past as well as future separate accounts where nothing has yet been done, and to future separate accounts only elsewhere.

10. Notice of the subsidiary numbers should be given to the parties concerned in all past cases, if this has not been already done, and in all future cases by post-cards at the expense of the Government, and the sharers should be distinctly told to use the

numbers in future challans and remittances by revenue money-order. The small cost of the post-cards should not be recovered from the parties.

11. As the revenue money-order form already contains a heading for the towjih number, no change in it is required. Against that heading the subsidiary number will be inserted, and it will indicate both the towjih number and the share. A revenue money-order cannot be refused because there is some mistake in the entry for the towjih number. The mistake must be cleared up soon or late, in the Collectorate, the money being kept in deposit until this is done. No notice should, therefore, be given to the sharers that their money-orders will not be accepted if they do not insert their subsidiary numbers.

3. For "as 152-1, not 153" in the last line of rule 8, Chapter VI, page 50 of the Land Registration Manual, 1889, substitute "as $\frac{152}{1}$, not 153."

THE HON'BLE SIR H. L. HARRISON, KT.

No. 5.

THE Board direct that the following note be added to clause 12, Section II, page 73 of the Excise Manual :—

"A previous license-holder on obtaining a new license must forthwith surrender his old license, the fact of his holding a license for the current year being noted on his new license which will run as usual from the commencement (1st April) of the ensuing year. No note will be necessary in the case of a new license-holder."

No. 6.

IN Appendix B, pages 144 to 151 of the Stamp Manual, 1889, for the High Court Rules numbered (4), substitute the following :—

(4) *Revised Rules framed by the High Court of Judicature at Fort William in Bengal, in accordance with Clause* 1 *of Section* 20 *of the Court Fees Act of* 1870, *declaring the Fees chargeable for Serving and Executing Processes by the High Court in its Appellate Jurisdiction, and by the other Civil and Revenue*

Courts established within the limits of such Jurisdiction in Bengal and Assam (vide *notification dated* 30*th April* 1891, *published on page* 461, *Part I of the* Calcutta Gazette *dated* 6*th May* 1891).

RULE I.—The fees in the following table shall be charged for serving and executing the several processes against which they are respectively arranged :—

TABLE OF FEES.

PART I.—In the High Court, Appellate Jurisdiction—

	Rs.	A.	P.
Article 1.—In every case in which personal or substituted service of any process on parties to the cause is required, where not more than four persons are to be served with the same document, *one fee* ...	3	0	0
When such persons are more than four in number, then the fee abovementioned, and an additional fee of 8 annas for every such person in excess of four ...	0	8	0
Article 2.—In every case in which personal or substituted service of any process on any persons who are not parties is required, when the number of such persons is not more than four, *one fee* ...	3	0	0
When there are more than four such persons, then the fee abovementioned for the first four, and an additional fee of 8 annas for every one in excess of that number	0	8	0
Article 3.—For the execution of a warrant for arrest of the person	3	0	0
Article 4.—For service or execution of any process issued by the Court, not specified in any preceding article of this Part ...	3	0	0

PART II.—In the Courts of Judges and Subordinate Judges, and in the Revenue Courts when the suit in the Revenue Courts in which the process is issued is valued at a sum exceeding Rs. 1,000—

	Rs.	A.	P.
Article 1.—In every case in which personal or substituted service of any process on parties to the cause is required, where not more than four persons are to be served with the same document, *one fee* ...	2	0	0

	Rs.	A.	P.
When such persons are more than four in number, then the fee abovementioned and an additional fee of 8 annas for every such person in excess of four ...	0	8	0
Article 2.—In every case in which personal or substituted service of any process on any persons who are not parties is required, when the number of such persons is not more than four, *one fee*	2	0	0
When there are more than four such persons, then the fee abovementioned for the first four, and an additional fee of 8 annas for every one in excess of that number	0	8	0
Article 3.—Where process of attachment of property by actual seizure is issued—			
(*a*) for the seizure under the order of attachment	2	0	0
(*b*) for each man necessary to ensure safe custody of property so attached, when such man is actually in possession, *per diem*	0	6	0

Note.—The daily fee (*b*) is to be paid at the time of obtaining the process for so many days as the Court shall order, not being ordinarily less than fifteen days, and the number of days required for the coming and going of the officer; but where the officer is not to be left in possession, then the daily fee is to be paid only for the time to be occupied by the officer going, effecting the attachment, and returning.

When the inventory filed by the judgment-creditor shows the property to be of such small value that the expense of keeping it in custody may probably exceed the value, the Court shall fix the daily fee with reference to the provisions of section 269 of the Code of Civil Procedure of 1882 :

Provided that if it appears that for any reason the number of days fixed by the Court under this note, and in respect of which fees have been paid, is likely to be exceeded and the decree-holder desires to maintain the attachment, the decree-holder shall apply to the Court to fix such further number of days as may be necessary, and the additional fees in respect thereof shall be paid in the manner provided in Rule III. If such additional fees be not paid within the period

originally fixed and in respect of which fees have been paid, the attachment shall cease on the expiry of that period.

	Rs.	A.	P.
Article 4.—For the proclamation and publication of any order of prohibition under section 274, Civil Procedure Code, irrespective of the number of such proclamations or publications	2	0	0
Article 5.—For the publication by posting up of a copy or copies of any notice or citation irrespective of the number of such publications	2	0	0
Article 6.—For executing a decree by the arrest of the person	10	0	0
Article 7.—Where an order for the sale of property, other than an order for the sale of distrained property under Act VIII of 1885, is issued—			
(*a*) for proclaiming the order of sale under section 287, Civil Procedure Code, a fee of	2	0	0
(*b*) for selling the property, a percentage or poundage on the gross amount realized by the sale, up to Rs. 1,000, at the rate of	2 per cent.		
together with a further fee on all excess of gross proceeds beyond Rs. 1,000, at the rate of	1 per cent.		

Note.—The fee under clause (*a*) must be paid when the process is obtained.

The percentage or poundage under clause (*b*) must be paid, (1) in a case where the purchaser is a person other than the decree-holder, at the time of making the application for payment of the proceeds of sale out of Court, as provided in Rule IV, and (2) in a case where the decree-holder has been permitted to purchase at the time of the presentation of his application for permission to set off the purchase-money against the amount of his decree, as provided in Rule V.

The percentage leviable under this article shall be calculated on multiples of Rs. 25.

	Rs.	A.	P.
Article 8.—For service of any process not specified in any preceding article of this Part ...	2	0	0

PART III—[Except in the suits specified in Part IV.] In the Courts of Munsifs and of Small Causes, and in the Revenue Courts, when Part II does not apply.

	Rs.	A.	P.
Article 1.—In every case in which personal or substituted service of any process on parties to the cause is required, where not more than four persons are to be served with the same document, *one fee* ...	1	0	0
When such persons are more than four in number, then the fee abovementioned, and an additional fee of 4 annas for every such person in excess of four ...	0	4	0
Article 2.—In every case in which personal or substituted service of any process on any persons who are not parties is required, when the number of such persons is not more than four, *one fee* ...	1	0	0
When there are more than four such persons, then the fee abovementioned for the first four, and an additional fee of 4 annas for every one in excess of that number	0	4	0
Article 3.—Where process of attachment of property by actual seizure is issued—			
(*a*) for the seizure under the order of attachment	1	0	0
(*b*) for each man necessary to ensure the safe custody of property so attached, when such man is actually in possession, *per diem*	0	4	0

Note.—The daily fee (*b*) is to be paid at the time of obtaining the process for so many days as the Court shall order, not being ordinarily less than fifteen days, and the number of days required for the coming and going of the officer; but where the officer is not to be left in possession then the daily fee is to be paid only for the time to be occupied by the officer going, effecting the attachment, and returning. When the inventory filed by the judgment-creditor

shows the property to be of such small value that the expense of keeping it in custody may probably exceed the value, the Court shall fix the daily fee with reference to the provisions of section 269 of the Code of Civil Procedure of 1882:

Provided that if it appears that for any reason the number of days fixed by the Court under this note, and in respect of which fees have been paid, is likely to be exceeded and the decree-holder desires to maintain the attachment, the decree-holder shall apply to the Court to fix such further number of days as may be necessary, and the additional fees in respect thereof shall be paid in the manner provided in Rule III. If such additional fees be not paid within the period originally fixed and in respect of which fees have been paid, the attachment shall cease on the expiry of that period.

	Rs.	A.	P.
Article 4.—For the proclamation and publication of any order of prohibition under section 274, Civil Procedure Code, irrespective of the number of such proclamations or publications	1	0	0
Article 5.—For the publication by posting up of a copy or copies of the notification of any process not specially mentioned in any article of this Part, irrespective of the number of such publications ...	1	0	0
Article 6.—For executing a decree by the arrest of the person	4	0	0
Article 7.—Where an order for the sale of property, other than an order for the sale of distrained property under Act VIII of 1885, is issued—			
(*a*) for proclaiming the order of sale under section 287, Civil Procedure Code, a fee of	1	0	0
(*b*) for selling the property, a percentage or poundage on the gross amount realized by the sale, up to Rs. 1,000, at the rate of	½ per cent.		
together with a further fee on all excess of gross proceeds beyond Rs. 1,000, at the rate of	1 per cent.		

Note.—The fee under clause (*a*) must be paid when the process is obtained.

The percentage or poundage under clause (*b*) must be paid, (1) in a case where the purchaser is a person other than the decree-holder, at the time of making the application for payment of the proceeds of sale out of Court as provided in Rule IV, and (2) in a case where the decree-holder has been permitted to purchase, at the time of the presentation of his application for permission to set off the purchase-money against the amount of his decree as provided in Rule V.

The percentage leviable under this Article shall be calculated on multiples of Rs. 25.

	Rs.	A.	P.
Article 8.—For service of any process not specified in any preceding article of this Part ...	1	0	0

PART IV.—In the Courts of Munsifs, in Small Cause Courts, and in the Revenue Courts, where the suit is for debt or damage to personal property, or for rent, and where the claim does not exceed Rs. 50.

	Rs.	A.	P.
Article 1.—In every case in which personal or substituted service of any process on parties to the cause is required, where not more than four persons are to be served with the same documents, *one fee* ...	0	8	0
Where such persons are more than four in number, then the fee abovementioned, and an additional fee of 4 annas for every such person in excess of four ...	0	4	0
Article 2.—In every case in which personal or substituted service of any process or any persons who are not parties is required for each person to be served ...	0	4	0
Article 3.—Where process of attachment of property by actual seizure is issued—			
(*a*) for the seizure under the order of attachment	0	8	0
(*b*) for each man necessary to ensure the safe custody of property so attached, when such man is actually in possession *per diem*	0	4	0

Note.—The daily fee (*b*) is to be paid at the time of obtaining the process for so many days as the Court shall order, not being ordinarily less than fifteen days, and the number of days required for the coming and going of the officer; but where the officer is not to be left in possession, then the daily fee is to be paid only for the time to be occupied by the officer going, effecting the attachment, and

returning. When the inventory filed by the judgment-creditor shows the property to be of such small value that the expense of keeping it in custody may probably exceed the value, the Court shall fix the daily fee with reference to the provisions of section 269 of the Code of Civil Procedure of 1882:

Provided that if it appears that for any reason the number of days fixed by the Court under this note, and in respect of which fees have been paid, is likely to be exceeded and the decree-holder desires to maintain the attachment, the decree-holder shall apply to the Court to fix such further number of days as may be necessary, and the additional fees in respect thereof shall be paid in the manner provided in Rule III. If such additional fees be not paid within the period originally fixed and in respect of which fees have been paid, the attachment shall cease on the expiry of that period.

	Rs.	A.	P.
Article 4.—For the proclamation and publication of any order of prohibition under section 274, Civil Procedure Code, irrespective of the number of such proclamations or publications	1	0	0
Article 5.—For the publication by posting up of a copy or copies of the notification of any proceeding or process, not specially mentioned in any articles of this Part, irrespective of the number of such publications	1	0	0
Article 6.—For executing a decree by arrest of the person	1	0	0
Article 7.—Where an order for the sale of property, other than an order for the sale of distrained property under Act VII of 1885, is issued—			
(*a*) for proclaiming the order of sale under section 287, Civil Procedure Code, a fee of	1	0	0
(*b*) For selling the property, a percentage or poundage on the gross amount realized by the sale, up to Rs. 1,000 at the rate of	2 per cent.		
together with a further fee on all excess of gross proceeds beyond Rs. 1,000 at the rate of	1 per cent.		

Note.—The fee under clause (*a*) must be paid when the process is obtained.

The percentage or poundage under clause (*b*) must be paid, (1) in a case where the purchaser is a person other than the decree-holder, at the time of making the application for payment of the proceeds of sale out of Court as provided in Rule IV, and (2) in a case where the decree-holder has been permitted to purchase, at the time of the presentation of his application for permission to set off the purchase-money against the amount of his decree, as provided in Rule V.

The percentage leviable under this article shall be calculated on multiples of Rs. 25.

	Rs.	A.	P.
Article 8.—For service of any process not specified in any preceding article of this Part ...	1	0	0

RULE II.—Notwithstanding Rule 1, no fee shall be chargeable for serving and executing any process, such as a notice, rule, summons or warrant of arrest, which may be issued by any Court of its own motion, solely for the purpose of taking cognizance of, and punishing any act done, or words spoken, in contempt of its authority.

RULE III.—The fees hereinbefore provided, except those mentioned in the next rule, shall be payable in advance at the time when the petition for service or execution is presented, and shall be paid by means of stamps affixed to the petition in addition to the stamps necessary for its own validity.

RULE IV.—The proceeds of a sale effected in execution of any decree will only be paid out of Court on an application made for that purpose in writing, and the poundage fee for selling the property provided in clause (*b*) of Article 7 of Parts II, III and IV, must be paid by stamps affixed to, or impressed upon, the first of such applications, whether it be or be not made by the person who obtained the order for sale, or whether it does or does not extend to the whole of the proceeds. No fee will be chargeable upon any such application subsequent to the first.

RULE V.—In cases in which the decree-holder applies for leave to purchase under section 294 of the Code of Civil Procedure, no order to set off the purchase-money against the amount of the decree shall be made upon the application for leave to

purchase. Such order shall be made upon a petition presented after the property has been knocked down to the decree-holder at the auction-sale, and such petition shall be stamped with stamps of the value of the poundage fee due for selling the property under clause (*b*) of Article 7 of Parts II, III and IV.

Upon the hearing of such petition, the cost of execution, including the amount of the stamps attached to the petition, shall be ascertained and shall be added to the decree; and in cases in which the amount of the purchase-money exceeds the amount of the decree and of such costs, the decree-holder who has so purchased the property shall pay into Court the sum of 25 per cent. upon the balance of the purchase-money after deducting the amount of the decree and of such costs, and shall pay the balance at the expiration of fifteen days in accordance with section 307 of the Code of Civil Procedure.

RULE VI.—In the districts mentioned in the Schedule attached to this rule and for the periods of the year therein mentioned, the fees chargeable for the service of processes under these rules shall be increased by 25 per cent. in order to provide for payment of the boat-hire or ferry tol rendered necessary in those districts by the state of the country.

Schedule showing the Districts in which extra charges are to be made on account of service of process by boat.

Name of District Judgeship.	Within what limits an extra charge is to be made on account of boat-hire.	For what period.
1	2	3
BACKERGUNGE ...	Within the limits of the whole district ...	Throughout the year, with discretion to the District Judge to suspend its operations in such times and places as may be practicable.
DACCA	Within the limits of the district, except as regards the towns Dacca and Naraingunge and the villages Mirpore, Toonghee, and Joydebpore.	From 15th May to 15th November.

Name of District Judgeship.	Within what limits an extra charge is to be made on account of boat-hire.	For what period.
1	2	3
FARIDPUR ...	In thanas Gopalganj and Kotwalipara ...	From 1st June to 31st December.
	In the rest of the district	From 1st June to 30th November.
JESSORE	Within the limits of the subdivisions of Khulna and Bagerhat.	Throughout the year.
	Within the limits of the subdivisions of Magura, Jhenidah, and Narail.	From 15th June to 15th November.
MURSHIDABAD ...	Within the limits of the Jungipore Munsifi ...	From 15th July to 30th September.
MYMENSINGH ...	Within the limits of the Sadar, Sherepur, Netrokona, and Ghosegong Munsifis.	From 15th June to 30th September.
	Within the limits of the rest of the district ...	From 15th May to 31st October.
NOAKHALI	Within the limits of the whole district ...	From 15th June to 15th November.
NADIA	Throughout the thanas of Kushtea, Kumarkhally, Bhaluka, Noapara, and Bhadulia, the Khoksa and Damukdia outposts, and the Daulatpur police-station.	From 15th July to 30th September.
PABNA AND BOGRA...	Within the limits of the whole district ...	From 15th June to 31st October.
RAJSHAHI	Within the limits of the Natore Munsifi ...	From 1st June to 30th November.
	Ditto Shibganj Munsifi ...	From 1st July to 30th September.
	Ditto of the rest of the district	From 1st June to 31st October.
RANGPUR	Throughout the Kurigram and Gaibandha Munsifis and in Thana Kaliganj.	From 1st June to 31st October.
TIPPERA	Within the limits of the whole district ...	From 1st June to 31st October.
SYLHET	Ditto ditto ...	From 1st June to 30th November.

RULE VII.—In such districts or parts of districts as are not for the time being subject to Rule VI, when, in order to the service of any process, the peon has to cross a ferry, then the amount, if any, legally exigible as toll, shall be paid by the Court executing such process from its permanent advance.*

RULE VIII.—In cases in which the process is to be served in the jurisdiction of another Court the proper fee chargeable under Rule I read with Rule VI shall be levied, in the manner above directed, on the application for the transmission of the process to that Court, and a note shall be made on the process stating that this has been done. A Court which receives from another Court, whether in the same Province or not, a process bearing a certificate that the proper fee has been levied, shall cause it to be served without further charge.

N.B.—The fees paid in pursuance of these rules must in all proceedings be deemed and treated as part of the necessary and proper costs of the party who pays them.

* The permanent advance mentioned in this rule is the special permanent advance sanctioned by the Local Government for the purpose of the Rules.

The following Rules, Orders, and General Letters are cancelled:—

Rule 8 (clauses *a*, *b*, *c*, *d*, *e*), Chapter I, pages 13 and 14 of the Civil Rules and Orders, being—
Circular Order No. 33 of 18th September 1879.

Rule 8 (clauses 1—5), Chapter IV, pages 225—232, of the Civil Rules and Orders, being—
Circular Order No. 10 of 27th February 1878.
Circular Order No. 13 of 15th March 1878.
Circular Order No. 2 of 6th January 1880.

With amending Circulars, being—
Circular Order No. 4 of 22nd May 1884.
Rule No. 9, dated 12th May 1885.
General Letter No. 13, dated 15th August 1884.
Rule No. 14 of 3rd July 1885.

Rule 8 (clauses 6 and 7), Chapter IV, pages 232—233, Civil Rules and Orders, being—
Rule No. 14 of 3rd July 1885.
Rule No. 17 of 7th December 1885.

Rule 9 (clauses *a*, *b*, *c*, *d*, *g*), Chapter IV, pages 233—235, Civil Rules and Orders, being—
(*a*) Circular Order No. 22 of 8th June 1878.
(*b*) Circular Order No. 40 of 22nd December 1879.
(*c*) Circular Order No. 27 of 12th July 1879.
(*d*) Circular Order No. 18 of 26th April 1879.
(*g*) Rule No. 12 of 13th June 1882.

Rule 13, Chapter V, page 259, Civil Rules and Orders, being—
Circular Order No. 14, dated 10th March 1880, paragraph 1.
General Letter No. 3, dated 11th May 1882.
General Letter No. 6, dated 21st April 1884.
General Letter No. 14, dated 14th December 1887.

MAY 1891.

THE HON'BLE F. M. HALLIDAY.

No. 7.

THE following Rule is to be substituted for Rule XIX, Section XIV, page 39 of The Revenue Officers' Manual, 1888 :—

"Should any question arise between the persons who have engaged for the Government revenue and the patwari as to the scale of remuneration, the Collector is authorized to fix the remuneration which the patwari shall receive either according to the local custom or according to the following rates per rupee on the total rental of the village or villages in the patwari's charge :—

Jamabandis.	Rates.	Limitations.
1	2	3
Up to Rs. 600	1 anna per rupee ...	Provided that in no case shall the patwari draw less than Rs. 12 or more than Rs. 30 per annum.
Rs. 601 to Rs. 1,000	9 pie ,, ,, ...	Provided that in no case shall the patwari draw less than Rs. 30 or more than Rs. 45 per annum.
Rs. 1,001 and upwards ..	6 pie ,, ,,	Provided that in no case shall the patwari draw less than Rs. 45 or more than Rs. 120 per annum."

THE HON'BLE SIR H. L. HARRISON, KT.

No. 8.

THE Government of India having decided that the Engineer's plans of lands required for State Railways should be prepared on a scale of 400 feet to the inch, or, where a larger scale is required, 100 feet to the inch, instead of on the scale of 150 feet to the inch as at present, the following alterations should be made in the

Board's Land Acquisition Manual, 1890, Chapter II, Part 3, rule 2:—

After the words "lands required for" in the first line of the rule, add the words "a State Railway for."

Omit the words "State Railways or" from line 6 of the rule.

THE HON'BLE F. M. HALLIDAY.

No. 9.

RULE 1 (*f*) A, Section VII, Chapter VII, page 130 of the Board's Rules, 1888, having now become inoperative, is hereby cancelled.

JUNE 1891.

THE HON'BLE F. M. HALLIDAY.

No. 1.

THE rule forbidding public officers to forward to Government representations from their subordinates relating to the personal services of the latter having been cancelled by Government in its Circular No. 24, dated the 9th March 1889, rule 4, Section V (*a*), page 13, of the Revenue Officers' Manual, 1888, is hereby cancelled.

THE HON'BLE SIR H. L HARRISON, KT.

No. 2.

UNDER the sanction of Government, the Board direct that officers in independent charge of distilleries, whether Sub-Deputy Collectors or Kanungoes, shall in future be styled "Superintendents of Distilleries." In cases where a second officer is employed in a distillery, as at Patna, Russa, and Maniktola, he should be styled "Deputy Superintendent." In all future correspondence the new designations only are to be used.

No. 3.

AFTER clause (37), Table II, Appendix C, page 167 of the Stamp Manual, 1889, add the following:—

Description of instrument.	Stamp duty remitted or reduced.	Number and date of Notification.
1	2	3
(38) Powers-of-attorney executed in favour of lambardars or khatedars by opium cultivators who do not attend personally to receive advances or to enter into contracts for the cultivation of opium.	Remitted	No. 2080, dated 18th May 1891, published at page 280, Part I of the *Gazette of India*, dated 23rd May 1891.

JUNE 1891.

THE HON'BLE F. M. HALLIDAY.

No. 4.

THE following additions are to be made to the Wards' Manual, 1888:—

Rule 7, *Section IV*, *page* 48. After the words "every Manager" in line 1 *add* the words "whose office is not at or close to the head-quarters of the district."

Rule 8, *Section IV*, *page* 49. After clause (*d*) *add* the following new clauses:—When the Manager's office is at or close to the head-quarters of the district, the audit shall be carried out within the first half of each month in the office of the Manager by examination of the books in actual use.

The audit must in all cases be full, and a quarterly statement shall be submitted by the Collector to the Commissioner, showing for each estate the date of the audit in each month of the previous quarter and the result. This statement shall include all estates, and not merely those whose accounts are professionally audited.

2. District Officers are requested to call the attention of all Managers of wards' estates to Circular Order No. 8 of February 1881, which is reproduced in Appendix A, pages 75 and 76 of the Wards' Manual, 1888, and to direct them to carry out regularly the instructions given in paragraph 5 of that circular. It will be their duty to satisfy themselves that the collecting officers show on the counterfoils of the receipt-books the amounts which they have actually collected and for which they have given receipts, and this they should do by comparing the ryots' receipts with the counterfoils in a number of instances and in different villages at different times of the year.

No. 5.

SEVERAL officers having recently addressed the Board, enquiring whether the decision of the High Court in the case of Fuzl Ali and another *versus* the Secretary of State for India,

REV. CIR. JUNE 1891.

circulated with the Legal Remembrancer's No. 1207, dated the 29th January 1891, in any way modifies the existing practice in regard to the refund of surplus sale proceeds of estates carried to the credit of Government as lapsed deposits, it is desirable that general orders should be passed on the subject. The Board, therefore, issue the following orders, with the approval of Government :—

No change will be made in the method of treating these deposits, as laid down in Rule 12, Chapter XIV, Volume I of the Civil Account Code (4th edition). It is not desirable, save in the cases noted below, to reject, on the ground of limitation, the claims of proprietors to sale proceeds of their estates which may have been lying in deposit for more than three years. These claims, when established, have hitherto been admitted, and the same course will be followed in future. Applications for refund are ordinarily delayed through quarrels or litigation amongst sharers, and omission to claim within three years is, in such case, generally due to circumstances beyond the control of the persons entitled to the sale proceeds. Refund should, however, be refused when the delay to apply has been so great as to render the testing of the claim by means of Collectorate and Accounts records a matter of great difficulty and doubt. If, notwithstanding such delay in applying, the Collector wishes to recommend a refund, a special report must be submitted to the Board, fully explaining the facts of the case, for their orders.

THE HON'BLE SIR H. L. HARRISON, KT.

No. 6.

THE appointment of two Deputy Collectors as First and Second Inspectors of Excise having been sanctioned by Government, the officers of the Excise Department, hitherto styled Inspectors, shall be henceforth designated Sub-Inspectors.

No. 7.

WITH reference to the Notification No. 2170, dated 22nd May 1891, published on pages 281 to 284, Part I of the *Gazette of India*, dated 23rd idem, substitute the following for the rules in

Part I, section II, pages 81 to 86 of the Board's Stamp Manual, 1889:—

Notification No 2170, *dated* 22*nd May* 1891.—In exercise of the powers conferred by sections nine, fifteen, seventeen, thirty-two, fifty-one, and fifty-six of the Indian Stamp Act, 1879, the Governor-General in Council is pleased to make the following rules in supersession of the rules promulgated by Notifications—

No.	1288,	dated the	3rd March 1882.
„	2955	„	1st December 1882.
„	1444	„	16th March 1883.
„	3515	„	16th October 1885.
„	434	„	28th January 1886.
„	590	„	5th May 1886.
„	1611	„	25th June 1886.
„	2727	„	24th August 1886.
„	5700	„	26th October 1887.
„	1662	„	14th November 1890.
„	5881	„	19th December 1890.

CHAPTER I.—*Preliminary.*

Rules when to come in force.

1. These rules shall come into force throughout British India on the date of this Notification.

Definitions.

2. All words and expressions used in these rules and defined in the Indian Stamp Act, 1879, shall be deemed to have the meanings attached to them respectively by the said Act.

Two kinds of stamps for ndicating duty.

3. There shall be two kinds of stamps for indicating the payment of duty on instruments under the Indian Stamp Act, 1879, namely—

(*a*) Impressed stamps, including—

Impressed sheets,—that is to say, sheets of paper bearing the impression of stamps of different values engraved thereon, and sold to the public for use by them in accordance with these rules; and

Impressed labels, to be affixed and impressed by Government officers as directed in chapter III of these rules.

(*b*) Adhesive stamps sold to the public for use by them in accordance with these rules.

CHAPTER II.—*Of Impressed Sheets.*

Hundis how to be engrossed.

4. (*a*) Hundis, other than hundis which can be stamped with an adhesive stamp under section 10 of the said Act, shall be written as follows:—

(1) Hundis payable otherwise than on demand, but not more than one year after date or sight, and for amounts not exceeding Rs. 30,000 in individual value, on impressed sheets bearing the word "Hundi";

(2) Hundis exceeding Rs. 30,000 in individual value, and hundis payable at more than one year after date or sight, on paper supplied for sale by the Government, and to which labels have been affixed by one of the officers mentioned in rule 10 (*b*), or by the Superintendent of Stamps, Calcutta, and impressed by him in manner provided by rule 10.

(*b*) Every sheet of such stamped paper shall be of a size not less than $8\frac{5}{8} \times 5\frac{1}{8}$ inches, and no plain paper shall be joined to it.

(*c*) The provisions in rule 7 (*a*) as to the use of two or more sheets of stamped paper when a single stamp of the required value is not procurable apply also to hundi stamps used under this rule.

Promissory notes how to be engrossed.

5. Promissory notes and bills-of-exchange shall, except as provided by section 10 of the said Act and by these rules, be written on plain impressed sheets or on impressed sheets bearing the word "Hundi."

Dutiable instruments to be written on impressed sheets.

6. All other instruments chargeable with duty may be written on impressed sheets (other than impressed sheets bearing the word "Hundi"), and, except as provided by section 10 of the said Act and by these rules, shall be so written.

Rules as to number of sheets to be used.

7. (*a*) When two or more impressed sheets are used to make up the amount of duty chargeable in respect of any instrument, a portion of such instrument shall be written on each sheet so used.

(*b*) When a single sheet (other than an impressed sheet bearing the word "Hundi") is found insufficient to admit of the entire instrument being written on the side of the paper which bears the stamp, so much plain paper may be subjoined thereto as may be necessary for the complete writing of such instrument; provided that in every such case the side of the sheet which bears the stamp must be covered by a substantial part of the instrument before any part of the latter can be written on the plain paper joined to such sheet.

(*c*) When any instrument of transfer of shares in a company or association is written on an impressed sheet, and the value impressed thereon is subsequently (in consequence of a rise in the market value of such shares) found to fall short of the amount of duty chargeable under article 60 (*a*), schedule I of the Act, one or more adhesive "Share Transfer Stamps" hereinafter mentioned may be used to make up the required amount.

One anna stamps how to be impressed.

8. The duty payable on any instrument chargeable with a duty of one anna may be denoted by a coloured impression marked on a skeleton form of such instrument by the Superintendents of Stamps at Calcutta, Bombay, Madras, Rangoon, or Lahore, or by the Commissioner of Stamps at Allahabad.

CHAPTER III.—*Of Impressed Labels.*

Instruments for which impressed labels may be used.

9. Impressed labels may be used for the following instruments and counterparts thereof, namely:—

(1) Administration-bonds;
(2) Affidavits;
(3) Appointments made in execution of a power;
(4) Articles of association of a company;
(5) Articles of clerkship;
(6) Bills-of-lading;
(7) Charter-parties;
(8) Declarations of trust;
(9) Instruments evidencing an agreement to secure the repayment of a loan made upon the deposit of title-deeds or other valuable security, or upon the hypothecation of moveable property;

(10) Leases printed or lithographed in an Oriental language when the written matter filled in does not exceed one-fourth of the printed matter;

(11) Memoranda of association of companies;

(12) Notes of protest;

(13) Policies of insurance;

(14) Revocations of trust;

(15) Share warrants issued by a Company in accordance with section 30 of the Indian Companies Act, 1882 (provided that any such share warrant issued previous to the 14th November 1890 and bearing an adhesive share transfer stamp denoting the full amount of duty payable on the warrant shall be held to have been duly stamped);

(16) Warrants for goods;

and for the following, when written in any European language, provided that any instrument written in any European language other than English shall have attached to it a translation in the English language;

(17) Agreements or memoranda of agreements which, in the opinion of the officer empowered to affix the label, cannot conveniently be written on impressed sheets;

(18) Instruments engrossed on parchment and written in the English style which, in the opinion of such officer, cannot conveniently be written on impressed sheets;

(19) Awards;

(20) Bills-of-exchange payable otherwise than on demand and drawn in British India;

(21) Bonds;

(22) Certificates of sale;

(23) Composition-deeds;

(24) Conveyances;

(25) Instruments imposing a further charge on mortgaged property;

(26) Instruments of apprenticeship;

(27) Instruments of co-partnership;

(28) Instruments of dissolution of partnership;
(29) Instruments of exchange;
(30) Instruments of gift;
(31) Instruments of partition;
(32) Leases;
(33) Letters of license;
(34) Mortgage-deeds;
(35) Powers-of-attorney;
(36) Reconveyances of mortgaged property;
(37) Releases;
(38) Settlements;
(39) Transfers of the description mentioned in Article No. 60, clauses (*b*), (*c*) and (*d*) of the first schedule of the said Act.

Officers empowered to affix labels to instruments mentioned in preceding rule.

10. The following officers are empowered to affix these labels to the instruments mentioned in rule 9, namely—

(*a*) the Collectors of Calcutta and Karachi and the Hazur Deputy Collector, Karachi, when the Collector is absent from head-quarters;

(*b*) the Superintendents of Stamps at Madras, Bombay, Lahore, Rangoon, Moulmein and Akyab;

(*c*) the Commissioner of Stamps, North-Western Provinces and Oudh;

(*d*) the Superintendent of Stamps (Political Resident), Aden.

Such officers how to Act.

11. (*a*) Every such officer shall, upon any instrument mentioned in rule 9 being brought to him before it is executed, and application being made to him for that purpose, affix thereto a label or labels of such value as the applicant may desire and pay for, and impress such label or labels by means of a stamping-machine, and also stamp or write on the face of the label or labels the date of impressing the label or labels before returning the instrument to the applicant. In the case of instruments written on parchment, the labels must be further secured by metallic eyelets.

(*b*) When the stamp duty amounts to five rupees or upwards, such officer, or some principal assistant of such officer appointed by the Local Government from time to time in this behalf, shall

further write on the face of the label or labels his initials, and when the stamp duty amounts to rupees twenty or upwards, shall also attach his usual signature to the instrument immediately under the labels.

In Calcutta the Deputy Collector and the Superintendent of the Stamp Department of the Collector's office, as well as the Collector, are empowered to initial any label or labels and to attach their usual signatures to any instrument immediately under the labels.

The Superintendent in the Office of the Superintendent of Stamps, Lahore, is empowered to initial any label or labels, and to attach his usual signature to any instrument immediately under the labels, during the absence of the Superintendent of Stamps from Lahore.

Payment of duty in case of instruments executed out of British India.

12. (*a*) The payment of duty on instruments (other than instruments which, under section 10 of the said Act, may be stamped with adhesive stamps) executed out of British India, and requiring to be stamped after their receipt in British India, shall be indicated only by impressed labels.

(*b*) When any such instrument is taken to the Collector under section 17 of the said Act, the Collector, unless he be Collector of Calcutta or Karachi, shall send the instrument to one of the officers mentioned in rule 10, remitting the amount of duty paid in respect of such instrument; and such officer shall stamp the instrument in the manner prescribed by rules 11 (*a*) and 11 (*b*) and return the same to the Collector for delivery to the person by whom it was produced.

CHAPTER IV.—*Adhesive Stamps.*

When bills-of-exchange may be stamped with adhesive stamps

13. Bills-of-exchange, payable otherwise than on demand and drawn in sets, when the amount of stamp duty does not exceed one anna for each part of the set, may be stamped with adhesive stamps.

14. Except as otherwise provided in these rules, the adhesive stamp used to denote the duty of one anna shall bear the words "one anna."

Mode of stamping certain instruments with adhesive stamps.

15. The following instruments when stamped with adhesive stamps shall be stamped as follows :—

(*a*) Bills-of-exchange, cheques, and promissory notes drawn or made out of British India, and chargeable with a duty of more than one anna, with adhesive stamps bearing the words "Foreign Bill."

(*b*) Transfers of shares of public companies and associations, with adhesive stamps bearing the words "Share Transfer."

(*c*) An entry as an advocate, vakil, or attorney on the roll of any High Court, with an adhesive stamp bearing the word "Advocate," "Vakil," or "Attorney."

(Such stamp shall be affixed under the Superintendence and responsibility of a gazetted officer of the High Court, who shall obtain the stamp from the Superintendent of Stamps and account to him for it. The gazetted officer who affixes the stamp shall write on the face of it his usual signature and the date of signature before parting with the instrument.)

(*d*) Notarial Acts, with adhesive foreign bill stamps bearing the word "Notarial" printed over them.

CHAPTER V.—*Miscellaneous.*

How to denote payment of duty under section 15 of the Act.

16. When it is necessary, under section 15 of the said Act, to denote upon one instrument the payment of duty in respect of another, such payment shall be denoted by an endorsement under the hand of the Collector on the former instrument.

Payment under section 30 to be in cash.

17. Every payment made under section 30 of the said Act shall be made in cash.

Power of Collector to require proof in applications for refund or renewal.

18. The Collector may require every person claiming a refund or renewal under Chapter VI of the said Act, or his duly authorised agent, to make an oral desposition on oath or affirmation, or to put in an affidavit, setting forth the circumstances under which the claim has arisen. The Collector may also, if he thinks fit, call for the evidence of witnesses in support

of the statement set forth in the deposition or affidavit of the claimant or his agent.

Local Government to fix limit of reward to be granted by Magistrates.

19. Any Magistrate convicting or trying an offender under Chapter VIII of the said Act may grant to any person who may have contributed to the conviction a reward within a limit to be fixed by the Local Government.

NOTE.—Under the power given by this rule, the Government of Bengal has limited the reward to be given by a Magistrate to the amount of fine levied up to a maximum sum of Rs. 50 (G. O. No. 127, dated 23rd June 1881).

2. The Board's Circular Orders noted below are cancelled.

No. 3 of March 1882.
" 2 January 1883.
" 1 " April 1883.
" 4 " November 1885.
" 3 " March 1886.
" 6 " July 1886.
" 8 " July 1886.
" 5 " September 1886.
" 4 " November 1887.
Paragraphs 2 and 3 of No. 3 of December 1890.
No. 5 of January 1891.

3. In the Board's Circular Order No. 3 of March 1891, for "5(*b*) of the Government of India's rules issued under Notification No. 1228, dated 3rd March 1882," substitute 7(*b*) of the Government of India's rules issued under Notification No. 2170, dated 22nd May 1891.

4. In the footnote to rule in Part II, section II, on page 87 of the Board's Stamp Manual, 1889, for "1288, dated 3rd March 1882," substitute 2170, dated 22nd May 1891.

JULY 1891.

THE HON'BLE F. M. HALLIDAY.

No. 1.

IN order to obviate the necessity of re-writing every year Register No 7 on page 143 of the Board's Rules, 1888, column 7 is altered thus :—

DATE OF RENEWAL IN THE YEAR.

189	189	189	189	189

The following note is added at the foot of the register:—

"This register will be re-written every five years, commencing from the year 1892, when the serial numbers will be altered by omitting the names of those who have ceased to renew their certificates. Column 6 will in future show the date of expiry of the license in the preceding quinquennial period."

THE HON'BLE SIR H. L HARRISON, KT.

No. 2.

THE note regarding the procedure to be adopted, when raiyats do not appear to claim compensation, below Rule 24, Chapter I, at page 34 of the Board's Land Acquisition Manual, 1890, should be struck out.

JULY 1891.

THE HON'BLE F. M. HALLIDAY.

No. 3.

THE following orders are published for the information and guidance of local officers in connection with the commissions issued under sections 31 (*b*) and 158 (2) of the Bengal Tenancy Act for holding local enquiries:—

1. The person to whom the commission is issued should not be below the rank of a Sub-Deputy Collector, and he should be bound, under the Civil Procedure Code, to make the local enquiries himself. The officer so deputed can entertain a sufficient staff of chainmen and amins to enable him to perform the work properly.

2. No cost should be imposed on the litigants to meet the charges of the local enquiry beyond that allowed by the High Court's rules under the Court Fees Act. Any further charges must fall on the general revenues. It will, therefore, be the duty of the Collector and his subordinates to see that the charges are kept down to a minimum.

3. The charges on account of temporary subordinate establishments employed in connection with the work should be passed on the authority of the Revenue Officers concerned, when the fee realized from the parties interested and forwarded by the Civil Court cover the cost of the enquiries. If these fees are insufficient, application must be made to the Board to obtain Government sanction to the extra expenditure.

No. 4.

THE following is to be added as rule 5A in Chapter VIII, page 55 of the Land Registration Manual, 1889:—

"5A. The Land Registration Deputy Collector should in each case of mutation send to the Road Cess Deputy Collector a copy of the order prescribed at page 80 of the Manual. The latter will have his registers corrected accordingly, and after certifying on the order that this has been done, will return it to the Land Registration Deputy Collector, to be filed with the mutation record."

2. In the name and the heading of the form "Order to Record-keeper and Road Cess Head Clerk" on pages 58 and 80, respectively, of the Manual, *substitute* the words "Deputy Collector" for "Head Clerk."

No. 5.

THE instructions which require that penalties and miscellaneous receipts should be shown in the column of remarks of the Cess Return No. XXXVIII are not generally observed. The attention of District Officers is, therefore, invited to paragraph 2 of the instructions for the preparation of that return, at page 93, appendix C of the Cess Manual, 1888, and they are directed to show invariably in column 16 of the return penalties (including interest) recovered under Act IX (B.C.) of 1890, and miscellaneous receipts, such as process fees, &c., &c., separately for each class of receipt.

No. 6.

IN continuation of Circular Order No. 12 of May 1890, the following additions are to be made to Part I of the Wards' Manual, 1888:—

2. *Add* the following note to Section 10, Act IX (B.C.) of 1879, page 15, and rule 3, Section I, page 35:—

Note.—Act *XL* of 1858 having been repealed by Act VIII of 1890, the Civil Court can no longer apply to the Court of Wards to take charge of estates under section 10, Act IX (B.C.) of 1879.

3. *Add* the following new section after Section IX, page 72:—

SECTION X.—MANAGEMENT OF ESTATES BY COLLECTORS UNDER ACT VIII OF 1890.

1. Act XL of 1858 having been repealed by Act VIII of 1890, the Civil Court can no longer apply to the Court of Wards to take charge of estates under section 10 of Act IX (B.C.) of 1879. The Collector as such may, however, be appointed a Guardian of the property or person, or both, of a minor. Under section 23 he is to be subject to the control of the Local Government or of any authority appointed by the Local Government.

2. The Court of Wards' Act does not apply to estates thus made over to the Collector, but Act VIII of 1890 expressly provides for the exercise by the Collector and the controlling authority of discretion independent of the Civil Court in managing the estates, and thus leaves the Government or the controlling authority at liberty to apply the Court of Wards' system of management.

3. The matters in which discretion is left to the Collectors are those dealt with in the following sections, from the provisions of which they are excepted:—

(i)—Section 26, requiring Guardians to obtain the leave of the Court before removing a ward out of its jurisdiction.

(ii)—Section 29, requiring Guardians to obtain the Court's permission to mortgage or charge, or transfer by sale, gift, exchange or otherwise, any part of the immoveable property of wards, followed by sections 30 and 31.

(iii)—Section 32, empowering the Court to vary the powers of Guardians.

(iv)—Section 34, requiring Guardians to give bonds, to deliver statements of the property of their wards, to exhibit accounts, to pay into Court part or the whole of any balance due on such accounts, and to apply portions or the whole of the income of the estates in their charge for the maintenance, education and advancement of the wards and persons dependent on

them, and for the celebration of ceremonies to which the wards or those persons may be parties, followed by sections 35 and 36.

(v)—Section 43, excepting sub-section (2) relating to the settlement by the Court of disputes between Guardians, empowering the Court to pass orders regulating the conduct or proceedings of Guardians and to enforce such orders.

(vi)—Section 50 (1), empowering the High Court to make rules as to the education of wards.

Section 40 (2), moreover, makes it obligatory on the Civil Court to discharge the Collector from Guardianship if he applies to be discharged with the approval of the Local Government.

4. The following notifications, dated the 30th June 1891, have been published at page 668 of the *Calcutta Gazette* of the 8th July 1891 :—

"(*a*)—*Section* 11 (2).—When any part of the property described in a petition under section 10, sub-section (1) of the Act, is land of which the Court of Wards could assume the superintendence, the Civil Court shall cause the notice prescribed in sub-section (1) to be also served on the Collector in whose district the minor ordinarily resides, and on every Collector in whose district any portion of the land is situate, and the Collector may cause the notice to be published in any manner he deems fit."

The object of this provision appears to be that Collectors should have, and be able to give, due notice when entire estates are included in the property of minors in respect of whom an application is made to the Civil Court, in order that they may, if this appears desirable, recommend that the Court of Wards should assume charge, or that others may apply to the Court of Wards to take charge, instead of allowing a Guardian to be appointed by the Civil Court.

Under section 11 (3) no fees are chargeable for the service or publication of any notice under sub-section (2).

"(*b*)—*Section* 22 (2).—When an officer of the Government as such officer is appointed or declared to be a Guardian by the Civil

Court, the same fees shall be payable to the Government of the property of the ward as are chargeable to estates managed by the Court of Wards, namely, the general management rate, the treasury rate, the audit fees, and the Legal Remembrancer's fee."

"(*c*)—*Section* 23.—The Lieutenant-Governor hereby directs that Collectors appointed or declared by the Civil Courts to be Guardians of the person or property, or both, of minors shall, in all matters connected with the guardianship of their wards, be subject to the control of the Board of Revenue as Court of Wards for the territories under his administration."

These two notifications thus vest the control of the management of estates made over to the Collector under the Act in the Board of Revenue as Court of Wards, and declare the estates liable to pay the same fees as wards' estates.

5. The Board direct that all rules prescribed for the management of wards' estates be followed in the management of estates by a Collector under the Act, as far as they are applicable, and except as otherwise provided in the Act.

6. The Board's sanction must be obtained to any application which the Collector may desire to make to the Civil Court under section 8 (*c*) or (*d*) with the view of having himself appointed Guardian. Such sanction can be given only after reports have been submitted by the Collector and Commissioner in accordance with Rules 9 and 10, Section I. If the application is for the purpose of having a private person appointed Guardian, the Board's sanction will not be required.

The Board's sanction must be similarly obtained before the Collector consents, under section 10 (3), to be proposed, by a private person, for appointment as a Guardian.

7. When the Collector is appointed Guardian, he is to submit through the Commissioner a copy of the Civil Court's order under section 7, together with a complete report and scheme of the proposed management of the property as required by Rules 1 and 3, Section III.

A. SMITH, ESQ.

No. 7.

SUBDIVISIONAL OFFICERS when not on tour should visit the spirit depôts at their head-quarters at least once a week, and enter a note of their visit in an inspection register to be kept for the purpose.

2. A regular inspection of the depôts for spirits at a subdivision should be made by the Subdivisional Officer at least once a month, an inspection report in the annexed form being submitted to the Collector.

Form of inspection of the country-spirit depôt No.

at *in the*
district of *by*
on the

1. (*a*) Describe the nature of the depôt, and (*b*) state whether it is secure. (*c*) Is it in sight of the treasury guard?

2. When was the depôt built and at what cost?

3. What repairs have since been executed and at what cost?

4. If guarded by excise peons, does the depôt clerk record each man's turn of duty every morning?

5. Are the peons all physically fit for their work? Have any of them been criminally punished or dismissed from any other department of Government service?

6. How many licenses are there for storing liquor in the depôt?

7. Is liquor conveyed to the depôt in water-tight wooden casks at the cost and on the responsibility of the distiller?

8. (*a*) Is every consignment protected by a pass granted by the officer in charge of the distillery and containing the quantity and strength of the liquor and the other particulars specified in section 18 of Act VII (B.C.) of 1878? (*b*) Does every cask bear a ticket securely attached to it showing these particulars?

9. (*a*) Is the mouth of every cask securely fastened and sealed with the seal of the distillery officer and stamped? (*b*) Are these impressions broken or tampered with on the road?

10. Is a copy of the pass sent direct by post to the officer in charge of the depôt the day before the consignment leaves the distillery?

11. (*a*) Is every consignment placed in charge of a suitable escort guard? (*b*) Is halt made in places other than those prescribed by the Collector?

12. When the consignment reaches the depôt, does the Subdivisional Officer, or some other officer duly empowered in this behalf by the

Collector, examine in the presence of the distiller or his agent the seals, measure and test the liquor in each vessel on a comparison with the entries in the ticket attached to it, as well as with those in the pass accompanying the consignment, and note the results in the prescribed registers?

13. (*a*) Is the depôt store-room provided with Chubbs' locks? (*b*) By whom are the keys kept? (*c*) Where is the duplicate Chubbs' key?

14. Is the duty always paid into the treasury before the issue of liquor?

15. Are the contents of the different casks mixed, watered down or tampered with in any way before being issued?

*16. Does the Subdivisional Officer superintend the issue of liquor when he is at head-quarters, and on return from tour, does he examine the stock immediately to see that the liquor has not been tampered with?

17. Is every entry of issue initialled by him?

18. In what language are the registers kept?

19. Is register 17 regularly kept?

20. Is a copy of the entries in form 18 daily forwarded by post to the Excise Deputy Collector?

21. Does form No. 19 show the issues to each retail licensee?

22. Is a copy of register No. 22 punctually submitted every month by the depôt clerk through the Subdivisional Officer to the Collector of the district?

23. Does the Subdivisional Officer make up an account for each vendor every month to ascertain that he has taken sufficient liquor to cover his expenses and is not obtaining an illicit supply?

24. When was the depôt last inspected by—

(*A*) The Collector.

(*B*) The Subdivisional Officer.

(*C*) The Excise Deputy Collector.

25. Does the quantity and strength of the spirits in stock correspond with the accounts of quantities received and issued?

26. When was stock last taken, and by whom?

27. From what date have the accounts now been compared with the stock in hand?

28. What security has been taken from the depôt clerk?

No. 8.

REVENUE OFFICERS are informed that Government* has been pleased to direct, under the last clause of section 33 of the Indian Stamp Act, I of 1879, that Income-tax Assessors shall be deemed to be persons in charge of public offices, with a view to enable them to impound instruments not duly stamped.

* No. 3203, dated 10th July 1891, to Board.

Rev. Cir.
July 1891.

2. Put a dagger mark over the word "persons" in the last clause of section 33 of Act I of 1879 on page 48 of the Stamp Manual, and add the following note at foot of the same page:—

† Government has directed under this section that Income-tax Assessors shall be deemed to be persons in charge of public offices, with a view to enable them to impound instruments not duly stamped (Government Order No. 3203, dated 10th July 1891).

AUGUST 1891.

THE HON'BLE F. M. HALLIDAY.

No. 1.

A REFERENCE having lately been made to the Board with regard to questions 65 and 78 for the inspection of treasuries, the Accountant-General was asked for an expression of his opinion whether a Collector is required to verify the cash balance at the time he inspects his treasury. He has now stated that the verification is not required by the Civil Account Code, and has referred to question 75, on page 238 of the Code, which does not contain the words "and how ascertained" included in question 65 of the Board's set of questions. District Officers can in future act in accordance with this opinion.

No. 2.

AT the end of Rule I, Section XVI, page 69 of the Board's Rules, 1888, for the word "Accountant" substitute the word "Sarishtadar."

No. 3.

AFTER the word "demand" in line 2, heading III, Appendix III, page 28 of the Records Manual, 1888, add the following:—

"and also excepting those which have no bearing on the decision of the case, such as petitions for adjournment, &c."

No. 4.

THE following is to be added at the end of Rule 10, Section II, page 11 of the Revenue Officer's Manual, 1888:—

"Treasurers are exempted from the operation of this rule."

No. 5.

IT has been brought to the Board's notice that in some districts certificates under Act VII (B.C.) of 1880 received from other districts for execution under clause 7, Section III, page 18 of the Certificate Procedure Manual, 1888, are entered in Register

No. 10 of the receiving officer, and accounted for in his Return No. V as new institutions, while under clause 4, Section III, page 18 of the same Manual, they continue to be shown in Register No. 10 of the transmitting district and included in Return No. V of that district. The same certificates are thus twice entered in Register No. 10, and twice accounted for in Return No. V.

With a view to prevent this irregularity, the Board direct that in future certificates received from other districts be entered in *red* ink in Register No. 10, and shown in the same ink under each heading of Return No. V. Such certificates are not to be included in the number of certificates shown as filed in the districts receiving them, but will be counted in the districts in which they were filed originally. It will be the duty of inspecting and certificate officers to see that this rule is properly observed.

No. 6.

THE following rules, which are based on certain suggestions of a Committee appointed by Government in 1888 to enquire as to sanitary improvement of Government estates, is to be inserted as Rule 12, Section 1, Chapter III, page 23 of the Board's Rules, 1888:—

Sanitary improvements in Government estates.

"12. It will often happen that a Settlement Officer will in the course of the survey and settlement operations be in a position, either of himself or in co-operation with the managing or village authorities, to effect improvements in regard to sanitation by reserving particular tanks for drinking purposes, by the assignment of defined places for necessary uses, and for excavation of earth for building. It will be the duty of the Manager, when the estate is managed khas, to see that lands thus reserved* are not encroached upon or used for purposes other than those for which they have been reserved, and he should utilize the services of the patwari (where there is one), village headmen, and collecting agency

* viz. (*a*) for suitable roads;
(*b*) for sites for tanks and wells for drinking and bathing purposes;
(*c*) for the excavation of earth for construction of houses in such places as are suitable;
(*d*) for suitable burial-grounds;
(*e*) for a common suitable for necessary purposes;
(*f*) for pasture, fuel and fodder reserves.

to guard against such encroachments, or diversion of the reserved lands to other uses. Where the estate is let in farm, it must be made a condition of the lease that the farmer will not let out to tenants lands which have been reserved for the purposes specified, nor permit them to be encroached upon or used for purposes other than those for which they have been reserved. The village officials should also be bound to report to the Revenue authorities any encroachment on reserved lands or diversion of them to purposes other than those for which they are intended."

2. The Government of India having raised the provincial allowance on collections from Government estates from 10 to 12 per cent. to facilitate the carrying out of sanitary improvements, the following alteration and addition are to be made in Section II, Chapter III of the Rules :—

For "10 per cent." in Rule 9 on page 26, *substitute* "12 per cent." Add the following as Rule 15 on page 27 :—

"15. Out of the 12 per cent. deduction from the collections from Government estates, an assignment of 2 per cent. is to be devoted to sanitary improvements in such estates. The estimated cost of such works is to be shown separately in Part II of the budget estimate for the management of estates, and the proposed works should be specified."

A. SMITH, ESQ.

No. 7.

THE attention of Revenue Officers is drawn to the following notification published at page 729, Part I of the *Calcutta Gazette*, dated 29th July 1891 :—

NOTIFICATION.

The 25th July 1891.—The following rules made by the Government of Bengal under section 55 of the Indian Stamp Act, I of 1879, are substituted for Rules XVIII and XIX of the rules issued in the Notification of 25th April 1881, as amended by the notification of 5th August 1881, and published in the *Calcutta Gazette* of 27th April and 10th August 1881, respectively :—

XVIII —When an impressed sheet is required for any instrument, a single sheet is to be issued of the required value, unless, where the

application for the required stamp is made at a treasury, the officer in charge of such treasury, or where such application is made to a stamp vendor, the vendor is unable to furnish a single stamp of the required value, in which case he shall give a certificate to that effect to the purchaser.

(*a*) When a treasury officer or stamp vendor has certified under the above clause that he is unable to furnish a single stamp of the required value, the number of sheets issued for indicating the payment of duty is not to exceed the number which the treasury officer or the stamp vendor certifies in either case to be the smallest number which he can furnish, so as to make up the required amount.

XIX. In making a certificate under the above rule, a stamp vendor must declare truly (1) that he is unable to furnish a single stamp of the required amount, and (2) that the number of sheets furnished is the smallest number he can supply so as to make up the required amount.

(*a*) No such certificate shall be made by a stamp vendor in any case in which the stamp duty required exceeds the highest value of the stamps which such vendor is authorized to sell.

The following form is prescribed for the vendor's certificate mentioned in the above rules:—

"Certified that a single stamp of the value of Rs. required for this document is not available, and that the smallest number of stamps which I can furnish so as to make up the required amount is as follows:—"

H. H. RISLEY,

Offg. Secretary to the Govt. of Bengal.

2. The above rules XVIII, XVIII (a), XIX, XIX (a) are to be substituted for the present Rules XVIII and XIX, part II, section II, page 90 of the Board's Stamp Manual, 1889, and the following note should be substituted for the present second note at the foot of the same page of the Manual:—

The following form has been prescribed by Government for the vendor's certificate mentioned in the above Rules XVIII and XIX:—

"Certified that a single stamp of the value of Rs. required for this document is not available, and that the smallest number of stamps which I can furnish so as to make up the required amount is as follows:—"

3. The following note should also be substituted for the present note at the foot of page 91 of the Manual.

In the form similar to that prescribed in the case of non-judicial stamps, see second note at foot of page 90.

No. 8.

IN appendix B of the Stamp Manual, 1889, after the last entry No. (11) on page 138, *insert* (12) Questions (reproduced from pages 43 and 49, Part II, Inspection Manual, 1891) for the use of officers inspecting the Stamp Department of Collectorates and after No. (11) on page 155, *insert* the following:—

(12) Questions (reproduced from pages 48 and 49, Part II, Inspection Manual, 1891) for the use of officers inspecting the Stamp Department of Collectorates—

"1. Are stamps carefully examined and compared with the indents on their arrival from the Superintendent of Stamps?

2. Who prepares the annual indent of stamps, and on what principle is it prepared?

3. Has the stock of any kind of stamp at any time during the past year become so low as to be insufficient for the demand of the public?

4. If so, what steps were taken to prevent the deficiency beforehand and to remedy it afterwards?

5. Do the stamp vendors pay cash for all stamps received by them, and is each of them supplied with all the varieties of stamps which he is authorized to sell?

6. Are the rules relating to discount carefully attended to?

7. Do the vendors keep a daily register as required by the rules?

8. Is the vendor's daily register regularly inspected and the store of stamps in his possession examined by the stamp officer?

9. How many stamp vendors are there at the head-quarters of the district and subdivisions? How many added since the date of last inspection?

10. Are the vendors acquainted with the rules relating to vend of stamps issued by the Government of Bengal under notification,* dated the 25th April 1881 (*vide* Stamp Manual, pages 87 to 90)?

* As amended by the notifications of 5th August 1881 and 25th July 1891.

11. What steps are taken to supervise the proceedings of the vendors as contemplated by Rule 15 of the rules above referred to?

12. What steps have been taken since last inspection to give additional facilities for the sale of stamps?

13. What precautions are taken when stamps are sent to Subdivisional Officers?

14. Are the subdivisional treasuries kept properly supplied with stamps, and have any complaints been received of any subdivisional indents not being promptly complied with?

15. Have any documents been impounded in consequence of the absence of a certificate in cases when more than one stamp is used to express the value of the stamps required?

16. Do the various courts and registry officers in the district appear to show vigilance in impounding unstamped or improperly or insufficiently stamped documents?

17. Are the rules regarding the cancellation of court-fee stamps carefully attended to?

18. Do the records contain correct amounts in properly defaced court-fee stamps on account of process-fees?

(These two questions (17 and 18) to be answered after examination of a considerable number of records both on the criminal and reveuue sides.)

19. What is the largest amount of stamps ever held by the treasurer in his own hands?

20. What is the largest amount of stamps ever held by the subdivisional nazir?

21. Are all stamp registers, including register of stamp cases, kept up regularly?

22. Are the accounts of the sale of stamps without discount constantly examined?

23. Are any stamps kept in store which the experience of past year shows to be unnecessary?

BENGAL SECRETARIA

AUGUST 1891.

THE HON'BLE F. M. HALLIDAY.

No. 9.

A REFERENCE having recently been made to the Board enquiring in what register cases of default in paying revenue should be entered, where steps for bringing the estate to sale are first taken but exemption from sale is finally allowed, a general order on the subject is now passed with a view to secure uniformity of practice. The Board direct that all defaults in paying land revenue be entered in Register 8, and that cases in which sales actually take place be subsequently transferred to Register 19.

No 10.

THE rate for service of notices and processes under the Cess Act, IX (B C.) of 1880, having been fixed by the addition made by the Board's Circular Order No. 8 of May 1890 to Rule 8, Section VI, page 71 of the Cess Manual, 1888, the words "the function" to "abeyance" in the last five lines of Rule 3 of that Section are hereby cancelled as obsolete.

No. 11.

THE following note is to be added to Rule 15, Section III, page 20 of the Certificate Procedure Manual, 1888.

NOTE.—On a reference made to the Legal Remembrancer he has expressed an opinion that applications for the execution of certificates filed on behalf of a minor under the Court of Wards are saved by section 7, Act XV of 1877, *i.e.*, the execution proceedings will not be barred until the ordinary time of limitation has expired after the minor has attained his majority.

2. A similar addition should be made at page 191 of the Wards' Manual, 1888, page 134 of the Cess Manual, 1888, and page 107 of the Butwarra and Land Registration Manuals, 1889.

No. 12.

Substitute the following for the note to Rule 23, Section II, page 11 of the Revenue Officers' Manual, 1888:—

(*a*) NOTE 1.—The Secretary of State has decided that the standing orders regulating the connection of Government officers with Banks and Trading Companies apply to all gazetted officers of Government, and that no such officer holding a permanent appointment under Government, whether pensionable or not, shall be permitted to serve as a Director of any Bank or Public Company without previous reference to him.

The Secretary of State has also decided that the Solicitors to Government at Calcutta, Madras, and Bombay may be permitted to serve as Directors of Banks and of Companies so long as the public service in no way suffers, and the interests of the Banks or Companies are not antagonistic to those of the Government, and that the like rule may be applied to Government Pleaders, Diocesan Registrars, Crown Prosecutors, and Coroners.

Vide despatches from the Secretary of State, No. 25 (Financial), dated 7th February 1889, and No. 53 (Public), dated 14th May 1891).

The orders prohibiting Government servants from becoming Directors of Public Companies do not apply to non-gazetted and ministerial officers in Government employ, in whose case it is expected that the supervision of heads of departments and offices will suffice as a check. It must, however, be distinctly understood that Government can at any time prohibit any extra employment which in its opinion it is undesirable that its servants shall undertake.

(*Vide* despatch from Secretary of State No. 73 (Public), dated 19th July 1888.)

No. 13.

IT having been brought to the Board's notice that there is no prescribed register for sales of khas mahal tenures held under section 11, Act VII (B.C.) of 1868, read with Act XI of 1859, and the question having been raised whether such sales are to be entered in Register No. 19 (page 146, Board's Rules, 1888) or in a new register opened for the purpose, the Board have consulted the Divisional Commissioners and District Officers, and find that a majority of the officers think that a new register is desirable. They, therefore, prescribe the adoption of a new register in the following form. As the object of the register will be mainly to show the working of the revenue sale provision in section 11 of

Act VII (B.C.) of 1868, it is not necessary to provide for the registering of sales under the certificate procedure. Forms should be obtained from the Superintendent of Stationery in the usual manner :—

REGISTER 19*A*.—Sales of khas mahal tenures under section II, Act VII (B.C.) of 1868, read with Act XI of 1859.

1. Serial number.
2. Number of tenure on the roll.
3. Name of tenure with its situation.
4. Annual Government rent.
5. Name of defaulter.
6. Nature of arrears.
7. Amount of arrears.
8. Date of sale.
9. Name and signature of purchaser.
10. Price.
11. Earnest money deposited ; date of payment.
12. Signatures of Treasurer and Treasury Officer.
13. Balance of purchase-money paid ; date of payment.
14. Signatures of Treasurer and Treasury Officer.
15. Date of grant of certificate and receipt for it.
16. Amount still due from defaulting proprietor or bidder, including costs.
17. Date of forwarding the requisition to the Certificate Deputy Collector.
18. Amount recovered.
19. Date of recovery.
20. Remarks.

2. The above register is to be inserted after Register 19 in Chapter VIII, section IV, page 146 of the Board's Rules, 1888.

3. In the foot-note to Register 19 *insert* "19A" before "20."

A. SMITH, ESQ.

No. 14.

THE attention of Revenue Officers is drawn to the following resolution of the Government of India, No. 3055, dated 20th July 1891, in the Department of Finance and Commerce, on the question of providing by law some agency for checking under-valuations of estates of deceased persons by their executors, and for ensuring the levy of the proper stamp duty on probates, certificates, and letters of administration, and they are requested to

take the necessary action for giving effect to the orders contained in paragraph 3 of the resolution.

"READ.—

Report on the administration of the Stamp Department in Bengal, for the three years ending 31st March 1890 (paragraphs 53-57), and paragraph 8 of the resolution thereon by the Government of Bengal, dated the 7th October 1890.

Letter to the Government of Bengal, No. 5041, dated the 23rd October 1890.

Letter from the Government of Bengal, No. 882T.F, dated the 8th November 1890, and enclosures.

Letter from the Government of Bombay, No. 6827, dated the 6th December 1890, and enclosures.

Letter to the Government of Bengal, No. 579, dated the 10th February 1891.

Letter from the Government of Bengal, No. 935, dated the 16th February 1891, and enclosures.

RESOLUTION.—In the correspondence cited above the Government of Bengal represented that the law under which probates and letters of administration are taken out gives no powers to enforce the return by executors and administrators of true valuations of the estates of deceased persons, and does not provide for the adequate examination and verification of such valuations or for the summary enforcement of payments adjudged under section 19E of the Court-Fees Act, as amended by Act XIII of 1875; and that therefore the law makes insufficient provision for the protection of the revenue. The Government of Bengal proposed accordingly that the law might be so amended as to require the Civil Courts to furnish Collectors with copies of inventories and accounts filed by executors and administrators under the several Acts relating to Intestate and Testamentary Succession, and to empower Collectors to make the enquiries necessary to enable them to check these inventories and accounts.

2. The Government of Bombay also made a similar representation of the inadequacy of the law for ensuring the payment of the proper duty on estates under-valued by executors and administrators, and proposed an amendment giving power to the Prothonotary of the High Court to make the enquiry necessary

for ascertaining the facts in such cases and to assess the duty, the actual levy of the amount found to be due being left to the Collector.

3. The Governor-General in Council has carefully considered these proposals, and is of opinion that it will be expedient to acquire further experience of the operation of the law before proceeding to its amendment. At present there does not seem to be sufficient ground for holding that deliberate under-valuations for the purpose of defrauding the revenue are either so considerable and frequent, or so difficult of discovery, as to call for legislation, and His Excellency in Council requests that the Local Governments and Administrations will watch the operation of the law and report to the Government of India specific instances in which they find that revenue is being lost to any material extent.

ORDER.—Ordered, that copy of the foregoing Resolution and of the papers read in the preamble be forwarded to all Local Government and Administrations for information and guidance."

SEPTEMBER 1891.

THE HON'BLE F. M. HALLIDAY.

No. 1.

THE following additions and alterations are to be made in the Wards' Manual, 1888:—

(*a*) From Rule 16, Section IV, page 49 of the Wards' Manual, 1888, *strike out* the sentence—"The Board require to be regularly furnished with six copies of the audit reports by the Accountant-General."

(*b*) After Rule 16, *add* the following new rule:—

16A. The Commissioner shall submit his report on the Auditor's note to the Board through the Accountant-General. The report itself is to be divided into five columns:—Column 1 containing the substance of the paragraph of the Auditor's note, column 2 Manager's explanation, column 3 Collector's remarks, column 4 Commissioner's remarks, and column 5 Accountant-General's remarks.

A. SMITH, ESQ.

No. 2.

AFTER clause (38), Table II, Appendix C, page 167 of the Stamp Manual, 1889, add the following:—

DESCRIPTION OF INSTRUMENT.	Stamp duty remitted or reduced.	Number and date of notification.
1	2	3
(39) Any letter of authority or power of attorney executed for the sole purpose of authorizing one or more of the joint holders of a Government Security to give on behalf of the other or others of them, or any one or more of such other joint holders, a discharge for interest payable on such security or on any renewed security issued in lieu thereof.	Remitted	No. 3713, dated 2nd September 1891, published at page 530, Part I of the *Gazette of India*, dated 5th September 1891.

SEPTEMBER 1891.

A. SMITH, ESQ.

No. 3.

WITH reference to the annexed correspondence between the Legal Remembrancer and the Board, regarding the necessity of recording evidence of possession in uncontested mutation cases under the Land Registration Act, VII (B. C.) of 1876, the following instructions are issued for the guidance of local officers:—

(1) Evidence need not be recorded in uncontested cases, unless the registering officer considers enquiry by the examination of witnesses necessary as to the fact of possession.

(2) When witnesses must be examined, in both uncontested and contested cases, their depositions must be taken down by the registering officer himself, and not by a ministerial officer.

(3) The registering officer must in every case satisfy himself by personal inspection of the papers, (*a*) that the application for registration has been duly verified, and (*b*) that the general and the special notice under sections 49 and 50 have been duly published and served respectively; and he will record the fact of his having done so on the order sheet on the dates on which (1) the application for registration is first put up before him, and (2) the case is taken up after the provisions of sections 49 and 50 have been complied with. This duty is of the greatest importance and must on no account be omitted or left to a ministerial officer.

(4) The notice prescribed by section 77 must be promptly published in each case on the estate.

2. These instructions are introduced experimentally, but the Board believe that if they are carefully adhered to, the abandonment of the present practice of examining witnesses in all uncontested cases is not likely to lead to abuse. Inspecting officers must see that they are complied with in all cases, and the subject must be noticed in the Land Revenue Administration Reports until further orders. If it is found that the change leads to much false registration, the question of reverting to the present practice will be taken into consideration.

No. 30A., dated Calcutta, the 11th July 1891.

From—C. W. BOLTON, ESQ., Offg. Secretary to the Board of Revenue, L.P.,

To—The Superintendent and Remembrancer of Legal Affairs.

THE HON'BLE F. M. HALLIDAY.

I AM directed to forward herewith a copy of a letter from the Commissioner of Dacca, No. 782L.R., dated 13th June 1891, and of its enclosure, regarding the practice of recording evidence in uncontested mutation cases under the Land Registration Act, VII (B.C.) of 1876. It will be observed from your office letter No. 1067, dated 6th November 1884, that you objected to the general introduction of an affidavit procedure in mutation cases. The Board agree in this view, and do not intend to sanction the present proposal.

2. I am, however, to ask your opinion on the question whether it is necessary under the law to record evidence of possession in uncontested mutation cases. You will observe from this office File No. 265, which is herewith forwarded for your perusal, that the Board have not uniformly held the same view on this subject, and the present Board are disposed to think that in uncontested cases it is unnecessary to record evidence of possession, provided the Collector is satisfied that the notices prescribed in sections 48 and 50 have been duly published and served respectively, and in cases of transfer, documentary evidence of the transfer is furnished with the application for mutation. The oral evidence usually recorded in these cases is of a purely formal character, and the witnesses can be easily procured. It would not seem, therefor

that greater facility for fraud would be given by dispensing with such evidence. On the other hand, it would be a relief to *bonâ fide* applicants for registration if they were saved the trouble and expense of a second appearance before the Collector for the purpose merely of tendering formal evidence of possession.

3. The return of the original papers is requested.

No. 496, dated Calcutta, the 15th July 1891.

From—C. B. GARRETT, ESQ., Offg. Superintendent and Remembrancer of Legal Affairs,

To—The Secretary to the Board of Revenue, Lower Provinces.

REFERRING to your No. 30A. of the 11th instant, I have the honour to say that it is not, in my opinion, possible to dispense with the record of some oral evidence in unopposed applications for a transfer of names in the Collector's register.

2. Section 42, Act VII (B.C.) of 1876, enjoins every one succeeding to any proprietary rights, &c., to apply for a transfer of his name, &c, and the Collector is directed by section 52 to make such enquiry as appears necessary to ascertain the truth of the alleged possession or transfer. It does not appear to me that the mere perusal of statement in a petition that B, C, D, have succeeded by inheritance to *A* or that *A* has assigned a certain estate to *X*, together with the exhibition of his conveyance, unsupported by any evidence connecting B, C, D, the applicants, with *A*, the deceased proprietor, or *X*, the person in whose favour the conveyance has been executed, with *X*, the applicant—can be called an enquiry at all. The evidence no doubt is of a formal nature, but is an essential link in the chain of proof, and without having it, the Collector's mind ought not to be convinced. I cannot allow that such work is, as the Commissioner of Dacca calls it, "an unnecessary duty."

3. I do not know whether such cases are very numerous, but, as it seems to me, the recording evidence of possession in an uncontested case need not occupy more than 5 or 6 minutes, and it does not seem to me that it can very seriously tax an officer's time. The practice of employing muharrirs to record evidence in such

cases seems to be highly objectionable. If the depositions are recorded under the supervision of the presiding officer, it takes just as long as for the officer to record the depositions himself. If they are recorded by a muharrir in a corner of the cutcherry, the practice is obviously wholly irregular.

.....

5. If the number of such cases is so great as to make the recording of one or two short depositions, in each case, a serious task on the Deputy Collector, I would much rather see the necessary facts proved by affidavits (though this would greatly increase sheristadar's work) than omitted altogether.

6. The papers are herewith returned.

No. 39A., dated Calcutta, the 8th September 1891.

From—C. W. BOLTON, ESQ., Offg. Secretary to the Board of Revenue, L P.,

To—The Superintendent and Remembrancer of Legal Affairs.

THE HON'BLE F. M. HALLIDAY.

I AM directed by the Board to address you again with reference to the necessity for recording evidence in land registration cases, *vide* your letter No. 496, dated the 15th July 1891.

2. The Board have already pointed out that the evidence of possession recorded in these cases is of a purely formal character, and that witnesses can be easily procured to give such evidence. It would appear also that the depositions of the witnesses have hitherto been generally recorded by ministerial officers of the Courts. Evidence of this nature has obviously little or no value as proof of possession, and might, the Board think, be dispensed with in most cases without risk of false registration. Even if the witnesses were examined by the presiding officer himself, the examination must be brief and formal, and the truthfulness of the witnesses could not be tested, the time at the disposal of the presiding officer being usually very limited. Notwithstanding the opportunities for fraud afforded by the present system of recording evidence, however, the Board are not aware that many cases of false registration have occurred, and the inference appears

reasonable that there would be very few, if any more, such cases, were the recording of formal evidence abandoned. The Act provides a check and a remedy against false registration, and affords a prompt opportunity for detection by those interested, and these appear to have been sufficient to deter persons who may have been inclined to resort to fraud. Section 88 authorizes the Board to make rules, among other matters, for the verification of applications for registration, and you will observe that Rule 2, page 43 of the Land Registration Manual, requires the registering officer to satisfy himself "that the application has been subscribed and verified by the applicant or his agent under a declaration that the particulars contained therein are true to the best of his knowledge and belief." A false verification would, the Board assume, render the applicant or his agent liable to prosecution under the Indian Penal Code. The remedy against false registration is provided by section 85 of the Act, which declares every order passed by officers subordinate to them subject *at any time* to revision and modification by the Commissioners and the Board respectively. The opportunity for detection is afforded by the provision of section 77, which directs the notification of changes of names in the Collectorate registers on the estates concerned after the completion of registrations. It seems to the Board that safeguards exist in these provisions of the Act against the possible abuse of the relaxation of the present practice of recording evidence in uncontested cases which they would like to introduce.

3. In one class of these cases, moreover, documentary evidence exists. Proprietors claiming registration do so on one of two grounds: either inheritance or transfer by purchase, gift or otherwise. In the latter cases the deeds effecting the transfers afford presumptive evidence of possession, which the registering officer would, it seems to the Board, be justified in treating as sufficient for registration, if the applications are not contested after service of special notices on the transferers, as required by section 50. Of the 55,461 applications for registration received during the past year, no less than 26,474 were made on the ground of succession by transfer. In the great majority of these cases (the number of contested applications being very small) it would

appear, therefore, that the examination of witnesses was superfluous. In cases of applications on the ground of inheritance the presumptive evidence of possession afforded by deeds of transfer is wanting; but such evidence may be held to exist when no one appears to contest the applications after notice duly published on the estate under section 49, and the check, the remedy for false registration, and the opportunity for detection mentioned above minimise the probability of fraud.

4. In view of the fuller reasons now given by the Board for the opinion already expressed by them, and of the fact that section 52 of the Act merely requires the Collector to make such further enquiry regarding possession *as appears necessary*, I am to enquire whether you are not prepared to modify your opinion as to the necessity for recording evidence in all land registration cases. The Board are moving in the matter quite as much in the interests of the people as of the officers employed on land registration. If the recording of oral evidence in uncontested cases were dispensed with, as a general rule, proprietors would unquestionably be relieved of an appreciable portion of the trouble and expense which the registration of mutations now involves; while a considerable number of persons would also be saved the trouble of a visit to the Collectorate for the purpose of formally deposing to the possession of applicants for registration. False applications for registration are rare, and, as the Board have shown, the provisions of the Act afford a prompt opportunity for their detection and a means of getting registrations effected through them set aside. It seems unreasonable, therefore, that because one applicant in a thousand may be dishonest, a procedure should be adopted which puts the remaining 999, and a large number of persons whom they must produce as witnesses, to unnecessary expense and trouble. With regard to the officers in charge of land registration, again, the duty of recording evidence with their own hands must in future be imposed on them, if you adhere to the view that oral evidence must be taken in all uncontested cases. The practice of having evidence recorded by ministerial officers, which is opposed to the Board's own orders (see note 1 to section 53 in the Manual), cannot be permitted to continue. The obligation to take the depositions themselves would, however,

greatly increase the work of the registering officers and seriously impede the progress of registration. Except in five districts, which have special officers, the department is in charge of officers of the ordinary staff having other duties also, and the number of applications to be dealt with annually is very large in many districts. Thus, there were last year 2,405 applications in Dacca, 4,745 in Mymensingh, 6,232 in Patna, 2,892 in Gaya, 3,978 in Shahabad, 2,186 in Saran, 2,048 in Monghyr, and 2,031 in Balasore. In some of these districts it would probably become necessary to appoint special officers if evidence must in future be recorded by the presiding officer himself in all cases. If, on the other hand, it is dispensed with in uncontested cases, the work would be more promptly done than hitherto, relief would be given to applicants, and proprietors would probably show more disposition than at present to register all mutations of interests.

5. If you are prepared to modify the view already expressed by you, the Board, I am to say, would issue the following instructions to the District Officers:—

(1) That evidence need not be recorded in uncontested cases, unless the registering officer considers enquiry by the examination of witnesses necessary as to the fact of possession;

(2) That when witnesses must be examined in both uncontested and contested cases, their depositions must be taken down by the registering officer himself, and not by a ministerial officer;

(3) That the registering officer must *himself* see (*a*) that the applications have been duly verified, and (*b*) that the general and the special notices under sections 49 and 50 have been duly published and served, special stress being laid on the importance of proper publication and service of these notices; and

(4) That the notice prescribed by section 77 is promptly published in all cases on the estate.

If these instructions are strictly followed there would, the Board think, be very little to fear from the abandonment generally of the examination of witnesses in uncontested cases; but they would call for annual reports for the next two years as to the

effect of the change. If it is found that the change has led to much false registration, the question of reverting to the present practice could be considered.

No. 791, dated Calcutta, the 10th September 1891.

From—C. B. GARRETT, ESQ., Offg. Superintendent and Remembrancer of Legal Affairs,

To—The Secretary to the Board of Revenue, Lower Provinces.

REFERING to your No. 39A. of the 8th instant, I have the honour to say that, even under the circumstances so strongly put forward in your letter under reply, I cannot say that I think the provisions of section 52 of the Land Registration Act can be very strictly carried out, without the record of some oral evidence even in uncontentious cases, showing that the applicant is in actual possession. Considering, however, the circumstances stated in your letter; the inconvenience which you represent a rigid execution of the section will occasion; the fact that from some time past the rigid execution of the section has been to some degree intermitted without any particular inconvenience being found to result therefrom; the easy remedies which the law provides against fraudulent registration; and, lastly, the further instructions which the Board propose now to issue, I see no particular objection in dispensing with recording oral evidence in uncontentious land registration cases, as an experiment. I think that the experiment should be carefully watched for the next two years.

2. If the change is not found to lead to any bad results, and Act VII (B.C.) of 1876 should ever come under legislative revision, an opportunity might be taken to amend section 52 so as to authorize oral evidence in uncontentious cases being dispensed with. It appears to me that the cases in which officers should be most careful are successions in which there is no contention. It is very easy to omit the name of a female or minor heir in such cases, and the notices, by which publication of such registration is made might often fail to reach such persons.

3. I think it decidedly better not to take oral evidence at all in such cases, than to permit it to be irregularly recorded, as is done at present.

THE HON'BLE F. M. HALLIDAY.

No. 4.

SEVERAL instances have recently come before the Board, in which, with reference to their orders, No. 416A., dated the 8th May 1882, the revised assessment has been levied for some estates of a group the revaluation of which has been sanctioned by Government without waiting for the completion of operations in the other estates of the same group.

2. The orders of 1882 quoted above are at variance with section 12 of Act IX (B.C.) of 1888, which requires that the date from which the revised assessment is to take effect shall be fixed by the Lieutenant-Governor, and contemplates the fixing of the date on the completion of operations in respect of the entire group, and not in a piecemeal manner. The Board, therefore, direct that those orders be considered as cancelled.

3. District Officers are reminded that Government object, for obvious reasons, to fix a date giving retrospective effect to an assessment. Applications for sanction to such effect being given to revaluations should be avoided in cases coming under section 12 of the Cess Act, where Government is concerned, or under section 37, where the Board pass orders.

A. SMITH, ESQ.

No. 5.

QUESTION 45 of Appendix XXXII at page 104 of the Land Acquisition Manual, 1890, regarding the preparation of a register of receipts and disbursements, is hereby cancelled.

2. Questions 46 to 49 will now be numbered 45 to 48.

No. 6.

THE procedure laid down in the Board's Circular Order No. 5 of June 1891 in respect of lapsed deposits which are surplus proceeds of estates sold for arrears of revenue and other demands due

to Government will also apply in the case of refunds of the following revenue deposits which have been carried to the credit of Government as lapsed deposits:—

1. Sale proceeds of estates sold under the Certificate Act.
2. Malikana.
3. Compensation for lands acquired by Government.
4. Security for estates farmed.
5. Remuneration of butwarra amins.
6. Deposits of rent.

No. 7.

THE attention of District Officers is drawn to the following remarks made by the Board in their Land Revenue Report for 1890-91:—

Roads and Communications—Paragraph 87.—"The one and-a-half per cent. contribution from collections of Government estates is generally made over to the credit of the District Boards for the improvement of communications, but it is feared that in some cases the funds are merged in the general income of these bodies and spent on main roads, when they would be more appropriately devoted to the improvement of village roads in the estate. The District Officers should see that proper allotments are made for such roads, and their attention will be drawn to the matter."

Where the contribution from Government estates has been amalgamated with the general Government grant to the Boards, the amount of that contribution can always be ascertained by the Collectors, and they should see that, as far as practicable, the Government estates receive a fair degree of attention from the District Boards.

No. 8.

THE following note should be added below section 11 of the Land Acquisition Act, X of 1870:—

Note.—The Board, as Court of Wards, has, under the authority of the Government, delegated to Collectors of districts its powers of accepting tenders of Land Acquisition Officers for lands appertaining to Wards' estates.

No. 9

AFTER Rule 8(*k*), Section I, page 36 of the Wards' Manual, 1888, *add* the following clause :—

"(K. K.) to Collectors, under section 18, to accept tenders of Land Acquisition Officers for lands of estates acquired under Act X of 1870."

No. 10.

IT has been brought to the notice of the Board that in a particular district sealed bags deposited for payment of the land revenue on the 28th March 1891 were not opened, and the payments were not credited, until after the close of the year. These bags should always be opened and the amounts credited within the year.

No. 11.

IT has been brought to the notice of the Board that delay occurs in some districts in preparing the list of estates in arrears after each kist, and in taking steps towards the sale of defaulting estates. District Officers are desired to see that prompt action is taken in future. A statement should be attached to future Annual Land Revenue Reports showing the date on which the sales for each kist were conducted.

No. 12.

THE following corrections are to be made in the form of Return No. XXVIIA given after page 66 of the Butwarra Manual, 1889 :—

For the heading in column 5, *substitute* "Total cost (*b*) of partitions completed during the year."

At the end of the heading of column 6 after the word "acre," *add* "of partitions completed during the year."

For the foot-note, (*b*) *substitute* "The total cost will include all expenditure incurred from the beginning to the end of each case."

Rev. Cir.
Sept. 1891.

No. 13.

The following additions and alterations should be made in the Land Acquisition Manual, 1890 :—

Add the word "embankment" or "embankments," as necessary, after "road" or "roads" in the following places in Chapter II, Part 3 :—

In the heading.
In line 1 of Rule 1.
In line 1 of Rule 9.
In the last line of Rule 17.

Add the words "embankments or" after "Plans for" in line 11 of Rule 2, and *substitute* "Engineers'" for "Railway officers'" in the synoptical note to the rule.

After the word "registers" in line 1 of Rule 16, *add* "plans."

At the end of Rule 17 *add*, "but copies of the amin's plans, duly certified by the Collector as showing the lands actually acquired, should be furnished to the Executive Engineer concerned."

No. 14.

In line 8 of Rule 8, Chapter VI, page 50 of the Land Registration Manual, 1889, after the words "numbered 152" *add* "in the tauzi," to prevent ambiguity as to what number is meant.

No. 15.

The following instructions are issued for the guidance of officers on certain points which have come to the notice of the Board in connection with Road and Public Words Cess operations :—

(*a*) Advantage should be taken of revaluation to amalgamate petty rent-free tenures which have been paying cess direct to the Collector with estates within which they lie (section 71). The zamindar will then be responsible for the cess, receiving the allowance provided for in section 51 of Act IX (B C.) of 1880, and much difficulty in the way of realizing the demand will be avoided. If, however, in any revaluation, the sacrifice involved by surrendering half the cess to the zamindars appears excessive, and

the Collector thinks it expedient to adopt this procedure, the question should be submitted to the Board for orders.

(*b*) Each group of estates sanctioned for valuation or revaluation should be kept distinct from other groups, and separate progress returns and completion reports should be submitted. Application should be made for fixing the date from which valuation and revaluation under sections 12 of the Act are to take effect only when the whole work of each group of estates, or of the whole district in the case of a general revaluation, is completed. No retrospective effect can, as a rule, be given to revaluations.

(*c*) In cases of extensive operations a very careful estimate should be made of the time and cost required for the completion of the work.

(*d*) When local officers nominate a special officer for the supervision of revaluation work, selection should be made from officers in the regular grade of Sub-Deputies, to whom Government will not sanction a large salary that Rs. 200 per mensem, and preference should be given to officers with cess experience.

(*e*) The Collector need not ordinarily of his own motion select for revaluation under section 12 estates in which the result will be a reduction of the cess demand. Such cases may be left to the operation of section 13.

(*f*) The Collector should not select estates for revaluation in which, owing to settlements not having been completed, the revaluation work will have to be postponed or delayed.

(*g*) The term "lakhiraj," which gives rise to ambiguity, should not be used in cess correspondence. The terms "revenue-free" or "rent-free" should be used according to the nature of the case.

(*h*) Revenue Officers should scrutinize with special care returns for lands of which the rent is paid in kind. The annual value of these lands is frequently greatly understated, and steps should be taken in such cases to obtain a fairly correct estimate.

OCTOBER 1891.

A. SMITH, ESQ.

No. 1.

THE following form of combined license for the sale of country spirit, country rum, and imported liquors referred to in Rule 19, section II, page 106 of the new Excise Manual, is prescribed by the Board for general use, and will be included in the list given in Appendix A of the Manual bearing No. 138.

2. The following addition should be made to Rule 19 referred to above:—

"A form of the combined license is given in Appendix A, bearing No. 138."

[Board's Excise Form No. 138.]

FORM 138.

[SEE SECTION II, CLAUSE 19.]

License for the retail Vend of Spirituous and Fermented Liquors whether manufactured in this country or imported from abroad.

NOTE.—Counterpart to be signed by the licensee and filed in the Collector's Office.

District
No. of license in Register No. 7 (49 Board's Rules, 1888)
Name of vendor
Locality of vend

Be it known that , resident of mauza pargana , district of , is hereby authorized by the undersigned Collector of to open a shop at for the sale by RETAIL of SPIRITUOUS and FERMENTED LIQUORS MANUFACTURED IN THIS COUNTRY, WHETHER in the ENGLISH or in the NATIVE method, or imported from abroad from the date of this license to the 31st March 189

REV. CIR. OCT. 1891.

It is required of the holder of this license, as a condition of its remaining in force, that he duly and faithfully perform and abide by the following Articles :—

I.—That he pay to Government in advance a monthly fee of Rs. in the following instalments :—

Two months' fee at the time of engaging to take this license ;
One month's „ on the ; and
One „ „ on the first of every succeeding month until the whole of the fees due on the license have been paid.

II.—That all spirituous and fermented liquors sold under this license, when manufactured in this country whether in the English or in the native method, be brought from a licensed or a public distillery under pass or purchased from a licensed wholesale dealer, and when imported from abroad, be brought from Calcutta or from other districts under pass or purchased from a licensed wholesale dealer.

III.—That he return the pass to the officer issuing it on the expiry or the time for which it is current.

IV.—That he effect his sales of liquors only in the shop for which this license is granted, and that he do not sell liquors in any other place of establish a second shop, without a separate license.

V.—That he sell no liqour of any description to European soldiers.

VI.—That he do not sell to one person, at one time, more than two imperial gallons, or twelve quart bottles of spirits.

VII.—That he do not receive any wearing-apparel or other goods in barter for liquor.

VIII.—That he do not open his shop, or effect sales therein before sunrise, or keep it open, or effect sales therein, after 8 P.M. in the cold season (16th October to 15th March) and 9 P.M. in the hot season (16th March to 15th October), and that he do not harbour suspicious characters therein.

IX.—That he do not permit persons of notoriously bad character to resort to his shop ; that he prevent gaming and disorderly conduct therein ; and that he give information to the nearest Magistrate or Police officer of any suspected persons who may resort to his shop.

X.—That he have constantly fixed up at the entrance of his shop a signboard bearing the following inscription, both in English and the vernacular language of the country :—

(*Name of Vendor.*)

"Licensed to sell, by retail, spirituous and fermented liquors manufactured in this country or imported from abroad."

XI.—That he do not sublet his shop or transfer his license to any other party.

XII.—That he keep up daily a correct account separately for country spirit, rum, and imported liquors in the following form in a printed account-book to be purchased at the Collector's office:— REV. CIR. OCT. 1891.

For country spirit.

DAY OF THE MONTH.	Quantity remaining in store from yesterday.			Quantity received this day, and amount of duty paid.				Total quantity to be accounted for.			Quantity sold this day.			Quantity remaining in store at close of the day.			Remarks by official visitor, specifying time, date of visit, and rank of visitor.
				Quantity, and whence received.			Duty.										
	Gals.	Qts.	Pts.	Gals.	Qts.	Pts.	Rs.	Gals.	Qts.	Pts.	Gals.	Qts.	Pts.	Gals.	Qts.	Pts.	

For rum and imported liquors.

DATE.	NAME OF ARTICLES.							
	(a) Balance in hand from yesterday.		(b) Quantity received.		(c) Quantity sold.		(d) Cost price of quantity sold.	(e) Price obtained by sale.
	Gallons.	Bottles.	Gallons.	Bottles.	Gallons.	Bottles.		
							Rs.	Rs.

XIII.—That he at once produce for inspection, on demand of any Excise Officer above the rank of a head-constable or chaprasi, his license and correct accounts, and do not prevent any Excise Officer of whatever grade from entering his shop at any hour of the day or night.

XIV.—That on the requisition of the Collector, he closes his shop on the approach of troops, and keep it closed as long as he is required so to do.

XV.—That, in the event of his also holding a *wholesale* license for the vend of spirituous and fermented liquors, he keep the account of sales under each license separate and put of a separate signboard for each.

The infringement of any of the above conditions will subject him to forfeiture of this license and to the penalties prescribed in sections 59, 60, and 67, Act VII (B.C.) of 1878.

[N.B.—*In addition to the above conditions licenses in Calcutta should contain the conditions imposed by the Commissioner of Police in the certificate granted under the provisions of sections* 36 *and* 37 *of Act IV* (*B.C.*) *of* 1866.]

COLLECTORATE OF ;
The 18 . *Collector.*

NOTE.—In the district of Puri and in those portions of the district of Hooghly that are within three miles of foreign territory, the limit to retail sale of country liquor is one reputed quart bottle; and in the distillery areas of Hazaribagh, Monghyr, Bhagalpur and the districts of the Patna Division it is three reputed quart bottles. The necessary correction should be made in the license at the time of issue.

No. 2.

THE following additions and alterations are made in the rules relating to the limit to, and the retail sale of, distillery liquor in the revised Manual of 1891 :—

For the following—

'In Darjeeling ... ... Twelve reputed quart bottles.'

substitute—

'In the district of Puri and in those portions of the district of Hooghly that are within three miles of foreign territory ... One reputed quart bottle.

In the distillery areas of Hazaribagh, Bhagalpur, Monghyr and the districts of the Patna Division ... ... Three reputed quart bottles.

In all other places ... ... Twelve reputed quart bottles.

Provided that where the limit is below 12 reputed quart bottles, it may be raised to any quantity up to a maximum of 12 reputed quart bottles under passes granted free of cost by the

Collector, Excise Deputy Collector, Subdivisional Officer, or Superintendent of the distillery.'

2. For the note to license form No. 30 (old No. 14), page 224, *substitute* the following:—

'In Puri and portions of the district of Hooghly lying within three miles of foreign territory, the limit to retail sale of country liquor is one reputed quart bottle. In the distillery areas of Hazaribagh, Monghyr, Bhagalpur and the districts of the Patna Division it is three reputed quart bottles.—(See clause 10, section I, page 101 of Excise Manual.)'

No. 3.

THE Board direct that the following corrections and additions be made in Section XVIII of the revised Excise Manual, 1891, pages 151 and 152.

2. For Rule 8 *substitute* the following:—

"Under the authority vested in them by section 15, Act VII (B.C.) of 1878, the Board direct that the limit of retail sale of tari and pachwai laid down in that section shall not apply to the case of sales made by licensed vendors to persons holding special passes under the following rules."

3. In the second line of Rule 12 *strike out* the words "of pachwai (undiluted)," and *substitute* the words "of undiluted, or twelve seers of diluted pachwai."

4. *Omit* the marginal reference to Board's Circular Order No. 3 of November 1888, at top of page 152.

5. In the marginal heading to Rule 12 *add* after the word "undiluted" in the third line, the words "or twelve seers of diluted pachwai," and *omit* the word "pachwai" after the word "undiluted."

NOVEMBER 1891.

THE HON'BLE SIR H. L. HARRISON, KT.

No. 1.

THE Board's Cess Report for the year 1890-91, together with the Government Resolution thereon, are herewith circulated for the information and guidance of all Revenue Officers.

2. With regard to paragraph 1 of the Resolution, the attention of the Commissioner of Dacca is drawn to the opinion expressed by Government that the special reasons for which the road cess has hitherto been levied at half the maximum rate in the district of Backergunge now seem to have spent their force.

3. With reference to the information called for by Government in paragraph 9 of the Resolution, District Officers should submit in future with their Annual Cess Return No. XLV, a statement of the particulars of revaluations in progress in the following form:—

Column 1.—District.

Column 2.—Revaluation, whether complete or partial.

Column 3.—If carried on by a special officer, name of the special officer and the date from which he took charge.

Column 4.—If partial, number of estates and tenures to be valued or revalued, the orders by which the revaluation of each batch was sanctioned being quoted.

Column 5.—Increase estimated to be attained when the revaluation was sanctioned.

Column 6.—Amount of work done to the end of the preceding year.

Column 7.—Progress made in valuation work during the year.

Column 8.—Amount of work remaining to be done at the close of the year.

Column 9.—Date when the revaluation is expected to be completed.

Column 10.—Remarks. In this column should be entered a brief note of any special features in the revaluations, and an

explanation of difficulties, if any, which have been experienced, and also of any delay which may have occurred in making adequate progress.

This statement should be submitted, year by year, for all districts in which revaluations are in progress, but will cease on the submission of a completion report.

4. In the penultimate sentence of paragraph 10 of the Resolution, Government have requested that in future explanation may be given of the cause of decrease in the gross rental as compared with that obtained at the original valuation (*vide* column 2 of statement VI of the Board's report for 1890-91). District Officers are requested to give such explanations briefly in the column of remarks, after mentioning the annual valuation of the district, in their Annual Cess Return No. XLV. A similar explanation should be given in the case of increase whenever this increase is due to any exceptional cause, such as the transfer of thanas from other districts.

No. 2.

WITH reference to orders of Government, dated the 3rd August 1891, on a report of the Board, dated the 1st July 1891, submitting draft rules based on instructions contained in the Lieutenant-Governor's notes of inspection of important survey and settlement operations in progress, the following additions and alterations are made in the Settlement and Wards' Manuals, 1888:—

(2) Insert the following as Rules 2 and 3, Chapter III of the Settlement Manual, 1888, on page 8:—

2. As soon as he joins his appointment, the Settlement Officer should devote himself to assiduous testing of the "khanapuri," of the khasras and khatians, and to attestation of the entries.

3. He should ascertain agricultural and economic facts relative to the area under survey and settlement, such as the kinds of soil, the crops grown, the rotation of crops followed, the return per acre, cost of cultivation, and so forth. He should keep a note-book in which all such facts whether observed by himself or elicited by enquiry from others, should be entered on the occasion of his visits to each village, and these facts should afterwards be abstracted into the village notes.

(3) The following is to be inserted as an instruction of the Board at the end of Rule 25, Chapter VI of the Rules under the Tenancy Act in the Settlement Manual, page 37.

Board's Instruction.

Provided that the Settlement Officer shall never decide a dispute as to any entry in the *khatian* unless he is holding his Court within the boundary of the village in which the plot lies.

(4) The following is to be inserted as an instruction of the Board under Rule 26, Chapter VI, of the Rules under the Tenancy Act on page 37 of the Settlement Manual:—

Board's Instruction.

Before proceeding to settle rents, officers should make careful enquiries, make their draft records correct and in accordance with the facts and should decide on general principles, subject to the approval of the Director or of the Board, where reference to the latter is necessary. They should be guided generally by those principles, but, in deciding particular cases, must take into account any special circumstances which render a different course of action necessary. Their discretion will not be fettered in disposing of individual claims and objections; but it is desirable that the general line of action to be followed by them throughout the settlement as a whole should be settled in the first instance after all the requisite enquiries.

(5) The following is to be inserted as instruction 1 (*a*) of the Board under Rule 30, Chapter VI of the Rules under the Tenancy Act, and also as Rule 8 B, Section VIII (*c*), of the Wards' Manual, 1888:—

When a Wards' or Government estate is under settlement, the Manager, or a competent officer on his behalf, should be present at the time of attestation; he should collaborate with the Settlement Officer, and place before him all the papers and information available, in order that the draft record may be so prepared as to accurately represent the facts. Managers of Wards' and Government estates should not await the publication of the draft records before pointing out what they think to be errors in the entries which the Settlement Officer has made or proposes to make; and if, after the publication of the draft records, they think it necessary to file objection before the Settlement Officer relating to questions which they might have raised, but

failed to raise, before publication of the draft record, a special explanation should be submitted to the Board through the Director of Land Records. Appeals against judicial decisions of Settlement Officers should not ordinarily be instituted by Managers of Wards' and Government estates, without the special sanction of the Board, obtained through the Director of Land Records, when there is time to obtain such sanction within the period allowed for preferring an appeal. When there is no time to obtain the Board's sanction within the period allowed for appeal, and the Collector thinks it desirable to prefer an appeal, he may do so; but in that case he should report his action for confirmation of the Board through the Director of Land Records.

(6) The following rules are to be inserted as Rules 10A and 11A in Chapter IV, page 11, of the Settlement Manual :—

10A. Where the standard of measurement according to which rents were regulated in previous settlements is disputed, or where, though the standard is admitted, it is alleged that allowance should be made for the difference between areas resulting from the former system of measurement and that now adopted, or that allowance should be made for exclusion of *ails* or partitions between fields in previous measurements, which were not excluded in the present measurement, the Settlement Officer should collect a large number of cases in which he can identify a field or holding now held with a field or holding formerly recorded, or can obtain the recorded area of a field or holding known to have been unchanged in shape and size, or presumed to be so from its being situated near the homestead or in the centre of cultivation, and a similar list of fields or holdings situated at the edge of the village or near existing waste lands, where it may be reasonable to suppose that former waste has been encroached on. The totals of two such lists will give him some reasonable ground for a conclusion whether there was a considerable or constant error in the old recorded areas, and if any allowance ought to be made for such error.

Board's Instructions.

Allowance for error in old recorded areas, whether because of difference resulting from measurement by the same standard between the old system of measurement and that now adopted, or because of the exclusion of *ails* or partitions between the fields in

the old measurement and the inclusion of them in the new, should be made in considering the amount of enhancement equitably demandable, and a mere difference in the recorded measurement cannot be taken as complete proof of either increase or decrease in the actual area and cannot therefore, unless supported by other evidence, be sufficient ground for an enhancement or reduction of rent.

(2) As soon as the Settlement Officer has formed any theory as to what excess of area should be allowed as error in the old records, or what change should be made in rent-rates, he should test his theory by applying it to the whole estate or pargana, and seeing what results they produce.

(3) He should then submit a report on these points to the Director of Land Records through the Collector or Commissioner, and obtain approval to the course which he proposes taking. Then, and not till then, he should select one case as a test case and give decisions supported by all the facts he can bring together, and of which he can obtain strict evidence as bearing on the question whether existing rents are fair and equitable, not merely by such evidence as ignorant raiyats or unskilled zamindars can supply.

(4) Where a reduction of rent is claimed on account of general deterioration of the soil of the estate, the Settlement Officer should collect facts bearing on the question of deterioration, collecting evidence and records, if attainable, of the former and present outturn on specified plots or holdings, and fortify himself by the opinion of experts, who could, if necessary, be called as witnesses on the subject. In enquiries on this as well as other points, he should obtain averages drawn from the totals of many instances, and not from one or two cases only.

(5) Enquiries into the theory and history of rents are needed in all cases for economic purposes, but they are still more essential when a Settlement Officer has to fix fair rents under Section 104 (2) of the Tenancy Act; or when, having to record existing rents under Section 104 (1) the Settlement Officer finds himself unable to ascertain what the existing rents are; or when, the parties having agreed to accept the current rates, he has to decide with what modifications those rates can be applied to survey areas instead of the nominal areas previously current. Of course care must be taken to avoid grounding his decision in any case on hearsay or on evidence not admissible in a Civil Court.

REV. CIR. Nov. 1891.

11A. The Settlement Officer should enquire largely what rent the raiyats assert themselves to pay, and what rent-rates (the terms being used in the ense of Section 31 of the Tenancy Act or of special contracts) they conceive they are paying and should test these facts by applying the same rent-rates to the survey areas. Maps shoulds be coloured to indicate soil classes, and where groups of villages belonging to an estate lie together, a *mujmali* map (or an aggregation of the village maps) on a small scale should be prepared to show the kinds of soil and the average rate of rent over considerable areas.

(7) The following is to be added at the end of Rule 7, Chapter XIII, on page 27 of the Settlement Manual :—

On or before the 1st of August Settlement Officers should prepare and submit to the Director of Land Records, with the regular estimates prescribed above, a programme showing the work expected to be done in each month of succeeding survey year in (*a*) survey, (*b*) records of existing rents and determination of the status of tenants, and (*c*) settlement of rents and the probable cost to be incurred. The Director will lay this programme before the Board for orders.

(8) The following is to be substituted for Rule 9, Chapter XIII, page 27 of the Settlement Manual :—

Progress reports are to be submitted monthly to the Director of Land Records in the tabular forms 13, 14, 15 (Appendix C), together with an explanatory sheet in the form below. In this explanatory sheet the method on which assessments are being made should be stated, and a full explanation should be given of failure to work up to the sanctioned programme of (*a*) survey, and (*b*) settlement, and of any expenditure incurred or likely to be incurred in excess of the estimates (1) for the area actually surveyed, (2) for the area of which the record of rights has been prepared, and (3) for the area of which settlement of fair rents has been made.

Heading.	Column.	Explanation.

These monthly progress reports are also to be submitted in the same forms to the authority empowered to confirm the settlement of all settlements not under the supervision of the Director of Land Records. For petty settlements for which these returns would be too elaborate, the authority empowered to confirm the settlement may sanction the use of such simpler forms as are suited to the circumstances of the case.

For forms 13, 14, 15 at pages 57 and 58 of the Manual, *substitute* the modified tabular forms 13, 14, 15 annexed.

(9) The following rules are to be inserted as 9A and 9B on page 27 of the Settlement Manual:—

9A. Abstracts of the diaries of all Settlement and Assistant Settlement Officers should also be forwarded to the Director of Land Records, with the monthly progress reports.

9B. The officers in charge of settlement operations are to submit to the Director of Land Records half-yearly progress reports of their work. Progress reports (I) is to show the results of the six months, 1st October to 31st March, and is due from all Settlement Officers to the Director by 1st May. Progress Report (II) is to show the results of the six months, 1st April to 30th September, and is due from all Settlement Officers to the Director by 15th October. For the preparation of these half-yearly progress reports no stereotyped form is laid down, but the object should be to convey to higher authority, in a concise and intelligent form, the progress made actually during the last six months, the stage reached, and general estimate of the work remaining to be done, with the cost. The information required will be grouped under the following heads:—

(1) Statements to be prepared on the model of the subjoined forms A and B. Where the assessment of the land revenue is in progress, a third statement is needed to show the number of villages assessed before and during the half-year, the old and new assessment, and any other information under this head which the Settlement Officer may wish to give.

A.

Statement showing the Estates under Survey and Settlement of Revenue during the half-year ending

Division.	District.	Name of estate.	Total number of villages under survey and settlement.	Estimated area in acres.	Whether surveyed by professional or non-professional agency.	Area surveyed.			Number of villages of which the records have been handed over by the Survey to the Settlement Officer.		Total cost up to—						Rate per acre.		Increase of Revenue.		Remarks.
						Up to close of preceding half-year.	During the half-year under report.	Total area surveyed.	Up to close of preceding half-year.	During the half-year under report.	Up to close of preceding half-year.		During the half-year under report.		Total.		Survey.	Settlement.	Actually obtained.	Expected.	
											Survey.	Settlement.	Survey.	Settlement.	Survey.	Settlement.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22

NOTE.—Column 3 is inapplicable to Orissa and Chittagong Settlements. None of the columns should be omitted, but Settlement or Assistant Settlement Officers can add other columns if necessary.

B.

Statement showing Progress made in Government Estates and Temporarily-settled Tracts in Record of Rights and Settlement of Rents.

Division.	District.	Name and estate.	Total number of villages.	Number of villages in which record of rights has been completed.		Total number of raiyats in the villages in column 4.	Number of raiyats whose rent had been recorded and status determined.			Total rental of tenants whose rents have been settled.				Remarks.
				Up to close of preceding half-year.	During the half-year under report.		Up to close of preceding half-year.	During the half-year under report.	Total of columns 8 and 9.	According to new settlement.	According to previous jama-bandi.	Increase.	Decrease.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

NOTE.—Column 3 is inapplicable to Orissa and Chittagong settlements. None of the columns should be omitted, but Settlement or Assistant Settlement Officers can add other columns if necessary.

(2) Information as to the work done by the Settlement Officer and his assistants, showing the distribution of work to each officer, his head-quarters, and the number of days he was absent on tour.

(3) Progress of—

(*a*) Demarcation,

(*b*) Survey,

(*c*) Receipts of records from the Survey Department,

(*d*) Khanapuri,

(*e*) Fixation of rent, whether determination of existing rents or decision of fair rent,

(*f*) Assessment of land revenue.

(4) Training and utilization of patwaris and kanungos or other local officials.

(10) The following rules are to be substituted for 11, Chapter XIII, page 28 of the Settlement Manual:—

(11) Every settlement, as soon as it is completed, should be reported through the proper channel to the sanctioning authority. In the case of large surveys and settlements, whether of Government, Wards' or private estates, a full report and description of the tract under survey under each of the heads mentioned in rule below should be submitted. In petty settlements a short history of the settlement, accompanied by tabular statements given in the Appendix, the forms Nos. 21 (*a*) to 21 (*c*) will suffice. The tabular statement under 21 (*b*) is to be supplied in all settlements and not only in those of a petty description. In the case of resumed estates, the settlement report is also to be accompanied by the resumption decree. When the settlement is of a resumed revenue-free estate and comprises subordinate rent-free tenures, it should be certified in the report that the prescribed notices were duly issued, and the cases disposed of under the provisions of section 5, Regulation IX of 1825; and also in cases in which the Settlement Officers have upheld such tenures, that copies of the decisions were transmitted to the Commissioners of Revenue, as required by section 4, Regulation III of 1828. The name of the estate, its area and revenue, the party admitted to engage, the term of settlement, and the date from which it takes effect should all be noted on the margin of the report. It should also be noticed what arrangements are found existing or have been made as to the dates of

payment of instalments of rent and revenue, and whether they are adapted to local agricultural circumstances, such as the number and description of crops and the period of harvests.

11A. Final reports on large settlements will show for each village or each local area—

(*a*) The number of tenants of each class.

(*b*) The area and classification of the village lands according to—

(1) Survey and settlement.

(2) Landlord's jamabandi, if known.

(*c*) The rental according to settlement and according to landlord's jamabandi, amount of Government revenue, and comparison of rent with revenue.

(*d*) The rates of rent prevailing, with history of past enhancement.

(*e*) Proximity to markets.

(*f*) Facilities for irrigation.

(*g*) Village customs, including customs as to payment of village officials.

(*h*) Arrangements made for maintenance of records.

(*i*) Other matters deserving of notice which have been excluded from the record of rights.

The report for the whole area under survey will contain the following particulars:—

I.—*General description of the pargana or tract under report.*

This should include—

(1) Boundaries and areas.

(2) Physical features.

(3) Communications.

(4) Sources of irrigation.

(5) Rainfall.

(6) Climate.

(7) Towns and markets.

(8) Population and caste distribution.

(9) Proprietary and cultivating classes with the areas owned or held by each class.

(10) Tenures.

(11) Particulars of cultivated lands.
(12) General condition of the people.
(13) Trades and manufactures.
(14) System of agriculture.
(15) Principal products.

* The information is to be given in the Form under Statement 21 (*b*) in Appendix C. of the Manual with the necessary additions and alterations.

II.—Fiscal history.

Under this head should come—

(1) A brief account of previous settlements and their effects.

(2) An account of the working of the settlement about to expire, with the revisions and alterations of demand found necessary, and the causes of such modifications.

(3) Coercive processes which have been found necessary for the collection of the land revenue.

(4) The extent to which proprietary rights have been effected by sale or mortgage, or other mode of transfer, during the term of the expiring settlement, should be shown as far as ascertainable, and the amount so transferred and the price fetched, in periods selected by the Settlement Officer, should be compared.

(5) The average price per acre, the number of years' purchase, and the amount of purchase-money per rupee of revenue, should be shown for each period separately as well as for the entire term.

III.—Comparison of former and present condition of the tract under report.

This should contain—

(1) Past and present statistics of area, showing especially the amount and percentages of increase or otherwise in cultivation and irrigation, with the proportion borne by the area actually cultivated and irrigated to the total area.

(2) Details of the different kinds of soil, irrigated and unirrigated, and comparisons with the statistics of last settlement.

(3) Details of the areas occupied by each kind of crop, with similar comparisons.

(4) The main causes which have contributed to progress or otherwise in the condition of the tract, including a statement showing the change in the values of produce during the expiring settlement. This statement should be divided into periods like the statement of transfers of proprietary rights.

(5) An account of improvements in communication, whether lines of rail, metalled or ordinary roads, opening of markets, &c.

(6) A statement, where practicable, showing increase in population.

(7) If the preparation of records is sufficiently advanced, the number and holdings of cultivating proprietors, the number of cultivators with and without right of occupancy, and the total areas held and rents paid by each class, should be given and compared with past statistics where available.

(8) A statement of the former and present recorded rentals, with an account of the rise in the rental ascertained to have taken place during the settlement, distinguishing, so far as can be done,—

(*a*) the increase of assests due to extended cultivation;

(*b*) the increase due to introduction or extension of irrigation;

(c) the increase due to rise of the rent-rate on any class of soil other than that caused by irrigation.

Any special local causes which have checked or encouraged the rise in rents should also be pointed out.

IV.—Financial results including approximate division of expenses under the heads—

(*a*) Survey.

(*b*) Record of rights.

(*c*) Preparation and distribution of records.

V.—A general account of the Settlement Officer's local inspections and the extent to which the corrected rent-rolls were accepted as the basis of settlement.

11B. Notes shall be prepared for every village in the subjoined Form C. Settlement Officers should transcribe from their note-books, into these village notes, the agricultural and economic facts relating to the village, noticed by them on the occasions of their visits to the village, for the purposes of testing the khanapuri and attesting the khatians in presence of the landlords and tenants. The other information required can be obtained from the survey and settlement records.

One copy of the village notes will remain with the village record, and another will be bound up in a volume of such notes for the whole pargana or local area under survey and settlement.

1 FORM C.

Village

Past history.—Names of proprietors' and under-proprietors' character, and extent of their interests, amount of Government revenue, arrears of Government revenue (if any).

2

Area

	AREA.							REMARKS.
	Area by survey.	Area by old survey if known.	Details of cultivation	Number	Area.	Rent	Rent-rate.	
Cultivated soil—								
1st			Nij jote ..					
2nd ...			Tenure holders of a raiyati character .					
3rd			Tenants at fixed rates ..					
&c.			Settled raiyats ..					
Total cultivated ..			Occupancy but not settled raiyats					
Culturable—			Non-occupancy					
New fallow ..			Rent-free					
Old ,, .								
Unculturable—								
Total			Total culturable ..					

DETAILS OF IRRIGATION.					CROP STATISTICS.	
Irrigated from—			Not irrigated.		Crop.	Area.
Canals.	Wells.	Rivers.	Irrigable.	Not irrigable.		

3

Rental

Rental as claimed by tenants.
Ditto landlord.
Ditto ascertained by Settlement Officer.

Rental as settled by Settlement Officer.

Grounds of fixation of rent, standard of measurement according to which rent-rates are regulated.

4 *Agricultural Stock.*

Cows.	Plough-bullocks.	Other bullocks.	Buffaloes.	Horses and ponies.	Mules and don-keys.	Sheep and goats.	Carts.	Ploughs.	Boats.	REMARKS.

General remarks.—To include remarks on discrepancies between revenue survey and present survey areas; increase or decrease in cultivated area and fallow; proximity to markets and

means of communications; village officials; remuneration allowed to and services to be rendered by them; arrangement made for maintenance of records; fuel and fodder reserves; sanitary condition of the village, liability to famine, &c.

(11) Insert the following under 21 (*b*), page 66 of the Settlement Manual:—

Particulars of cultivated lands.

Class of cultivator.	Number of holdings.	Cultivated area.	Average area per holding.	Rent.	Average rent per acre.
1. *Proprietors' sir (nij-jote)* ...					
2. *Tenure-holders*					
Raiyats holding under proprietor.					
3. Raiyats at fixed rates					
4. Settled raiyats					
5. Occupancy					
6. Non-occupancy					
Total ...					
7. Rent-free holders					
GRAND TOTAL ...					
Raiyats holding under tenure-holders.					
8. Settled raiyats					
9. Non-occupancy					
Total ...					
10. *Under-raiyats*					

For the heading on page 66 of the Settlement Manual.

See Rule 36, Chapter VI, Tenancy Act Rules—Board's Instruction.

Substitute—

See Chapter XIII, Rule 11.

(12) Rule 36 in Chapter VI of the rules under the Tenancy Act has been cancelled by Government. The numbering of the subsequent rules in the Chapter should be altered accordingly.

(13) The following is to be added as Chapter XIV of the Settlement Manual.

Chapter XIV.—Reports to be submitted by the Director of Land Records.

The Director of Land Records will submit to the Board a Settlement Report, Financial, covering the period from the 1st April to the 31st March each year, consisting of a brief account,

mainly statistical and financial, of settlement progress. The Board will submit this report to Government with their Land Revenue Report for the financial year, embodying their remarks in their Land Revenue Report.

2. The Director will also submit to the Board a Settlement Report (Administrative) covering the period from 1st October to 30th September each year, containing a full account of the progress of survey and settlement work in the province. This report will be due to the Board on the 15th November, the Board will submit it to Government with their remarks on or before the 15th December.

3. The information contained in the half-yearly reports referred to in Rule 9B, Chapter XIII of the Manual, is to be worked into the Director's Settlement Reports (the Progress Reports (I) into the Financial Report and the Progress Reports (II) into the Administrative Report). The progress reports of the more important settlements are to be printed as Appendices to these reports.

No. 13.

Statement of progress in Demarcation Work to end of 189

See Chapter XIII, Rule 9.

Local area under survey and settlement.		Total number of villages in local area.	Demarcated.			Dispute regarding village boundaries.				Brief explanation of nature of disputes and how they have been settled.
			To date of last report.	During period under report.	Remaining to be demarcated.	Number.	Settled up to date of last report.	Settled during period under report.	Pending.	
Name.	Approximate area in square miles and acres.									

No. 14.

Progress Report of Cadastral and Traverse Work and cost of Survey and Settlement for the month of 189 "

See Chapter XIII, Rule 9.

Total estimated area (in miles and acres) of the estates or local area under survey.	Total number of villages under survey and settlement, included in the area in column 1.	AREA (IN ACRES).								
		Surveyed up to date of last report (in miles and acres).		Surveyed during period under report (in miles and acres).		Total area surveyed (in miles and acres).		Area which should have been surveyed to date according to programme (in miles and acres).		
		Traverse.	Cadastral.	Traverse.	Cadastral.	Traverse.	Cadastral.	Traverse.	Cadastral.	Remarks explanatory of failure to survey up to estimated area.
1	2	3	4	5	6	7	8	9	10	11

COST.													
Total amount of sanctioned estimate.		Approximate cost of survey and settlement operations from commencement of work to end of month under report.				Approximate cost of survey and settlement operations during month under report.				Total expenditure which should have been incurred to the end of month under report according to sanctioned estimate and programme.			
Survey.	Settlement.	SURVEY.		Settlement.	Total.	Traverse.	Cadastral.	Settlement.	Total.	Traverse.	Cadastral.	Settlement.	Total.
		Cadastral.	Traverse.										
12	13	14	15	16	17	18	19	20	21	22	23	24	25

COST—*concld.*						
Remarks explanatory of expenditure over estimate for area completed.		Area remaining to be surveyed.	Area remaining to be settled.	DETAILS OF ESTABLISHMENT.		REMARKS.
Survey.	Settlement.			Survey.	Settlement.	
26	27	28	29	30	31	32
				Supervising. Filed. Office.		

No. 15.

Satement showing progress made in Record of Rights and Settlement of Rents to end of month of 189

See Chapter XIII, Rule 9.

Number and approximate area of villages of which records received from Survey Department up to date, or of which records are ready for settlement, if survey made by Settlement Officer.			Total approximate number of tenants on estate or local area under settlement.	Number of tenants in the villages included in column 2.	Number of Raiyats whose Khatian entries have been settled.			Estimated number of tenants whose rents should have been recorded, status determined, and fair rents settled according to programme.			Remarks explanatory of method of fixation of rents, of increase and decrease of rentals, and of short outturn of work.
					Before.	Now.	Total.	Status determined.	Rents recorded.	Fair rents settled.	
1	2	3	4	5	6	7	8	9	10	11	12
	No.	Area									
By Settlement Officer.											
„ Assistant Settlement Officer.											
„ Assistant Settlement Officer.											
Total ...											

Objections under Section 105.				Disputes under Section 106.				Appeals to Special Judge.					Brief explanation of nature of objections and disputes, and of how they have been settled; nature of appeals to the Special Judge and how disposed of.
Instituted.		Heard, considered and disposed of.		Instituted.		Decided.		Instituted.	Heard.			Pending.	
Up to date of last report.	During period under report.	Up to date of last report.	During period under report.	Up to date of last report.	During period under report.	Up to date of last report.	During period under report.		Settlement Officer's decision upheld.	Settlement Officer's decision modified.	Settlement Officer's decision reversed.		
13	14	15	16	17	18	19	20	21	22	23	24	25	26

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No. 3.

The following is to be inserted as Rule 7, section vii, page 72 of the Cess Manual, 1888 :—

"7. By a Notification dated 3rd November 1891, the side lands of the Jagannath road in the districts of Balasore, Cuttack, and Puri, and of the Khurda road, which are managed by the District Officer and the income from which is credited to the 'Jagannath Road Fund,' have been exempted from the operation of the Cess Act."

A. Smith, Esq.

No. 4.

After clause (39), table II, appendix C, page 167 of the Stamp Manual, 1889, *add* the following :—

Description of instrument.	Stamp duty remitted or reduced.	Number and date of modification.
(40). (1) Copies of entries in the certified copies of registers given under section 8 of Act VI of 1886; (2) Copies of entries in register books granted by any Registrar of Births and Deaths under section 25 of the said Act; and (3) Copies of entries in registers and records given under section 35 of the said Act, when applied, for by a soldier sailor, non-commissioned officer, or petty officer.	Remitted	No. 4345, dated 19th October 1891, published at page 602, Part I, of the *Gazette of India*, dated 26th October 1891.

NOVEMBER 1891

THE HON'BLE SIR H. L. HARRISON, KT.

No. 5.

GOVERNMENT having desired that the annual statement of authorized alienations of land, together with the abstract specifying the total areas and values of the several properties alienated, which hitherto formed, and will still form, Appendix V of the Board's Land Revenue Report, should be submitted to it punctually on the 15th June of each year, the following alteration should be made in Rule 7, Section IV, Chapter III, page 36 of the Board's Rules, 1888:—

For the words "which is" to "report" *substitute* "which is to be submitted to the Board not later than the 31st May of each year."

No. 6.

THE following should be inserted as paragraph 2 A at page 33 of the Board's Rules, 1888:—

2A. The following Resolution of the Government of India in the Department of Finance and Commerce, No. 4374, dated Simla, 23rd October 1891, is reproduced for general information:—

RESOLUTION.

In a recent case it was found necessary to resume from a local body certain land which was originally the property of the State, but which had been transferred to the local body free of charge. On its resumption by the State, the full value of the land was claimed by the local body as compensation, although the land was no longer required for the purposes for which it had been transferred. As the land had been absolutely vested in the local body, the claim could not be resisted.

2. It is expedient to prevent the recurrence of such cases, and the Governor-General in Council is pleased to direct that in future, when and immoveable public property is made over to a local authority for public purposes, the grant shall be made expressly on the condition, in addition to any others that may be settled, that should the property be at any time

resumed by the Government, the compensation payable therefor shall in no case exceed the amount (if any) paid to the Government for the grant, together with the cost or their present value, whichever shall be the less, of any buildings erected or other works executed on the land by the local authority.

A. SMITH, ESQ.

No. 7.

THE following question, numbered 10A, should be inserted under the head of "LAND REGISTRATION *Registers*" on page 3 of the Inspection Manual, 1891, and also at page 86 of the Land Registration Manual, 1889:—

"10A. Have notes of lands taken for public purposes been made in Registers A and B, as required by Rule 71, Chapter I, page 47 of the Land Acquisition Manual, and have entries of such lands been made, where necessary, in Register B, Part II?"

No. 8.

THE following clause should be added to Rule 71, Chapter I, at page 47 of the Land Acquisition Manual, 1890:—

On the completion of a land acquisition case the officer in charge of the proceedings should communicate all necessary particulars to the Land Registration Deputy Collector, to enable him to make the needful entries in Register B, Part II, and to note in the General Registers, A and B, of estates the particulars of lands which have to be deducted. A certificate that all needful entries have been made in the Land Registers should be written by the Head Clerk of the Land Registration office in column 14 of the Register of Land Acquisition cases (Register 5).

2. The question below should be added as question No. 49 to the questions in Appendix XXXII at page 101 of the Land Acquisition Manual, 1890, and at page 3 of the Inspection Manual, 1891:—

49. Has all necessary information been communicated to the Land Registration Deputy Collector to enable him to make the needful entries in Registers A and B as required by Rule 71, Chapter I of the Land Acquisition Manual?

THE HON'BLE SIR H. L. HARRISON, KT.

No. 9.

IN accordance with the orders of Government, the following additions and alterations are made in the rules for tours of inspection of officers in the Revenue Officers' Manual, 1888:—

Insert "(*a*) General" at the beginning of section IV, page 12 of the Manual, as a sub-head of the section, and the following at the end of it.

(*b*) TOURS.

1. *Members of the Board of Revenue.*—With regard to these officers, the Lieutenant-Governor has, in paragraph 36 of the Resolution, dated the 6th October 1891, on the Board's Land Revenue Administration Report for the year 1890-91, expressed himself as follows on the subject of the inspections to be made by them:—

"He thinks that some system should be organized by which the Members should either spend a definite portion of the year on tour or should visit a specified number of districts in the year. It would be advantageous both to themselves and to their subordinates if they were to inspect Commissioners' offices on the revenue side, collectorates in all branches of revenue work, distilleries and survey and settlement operations as far as they are able. Sir Charles Elliott is aware that the Members of the Board have to hear important revenue appeals, and that they are responsible for correspondence in affairs of considerable moment. But he believes that the appeals can be fixed and heard according to arrangement, and he presumes that correspondence can be carried on and disposed of by the Members when on tour. One Member only would ordinarily be absent from Calcutta at a time, so that urgent matters could be disposed of by the Member at the Presidency. At any rate the Lieutenant-Governor may safely say that he would welcome the co-operation of the Members of the Board in improving the mufassal revenue administration of the Province and assisting in the execution of the orders of Government."

Each Opium Agency should be visited once a year by the Member in charge of the Miscellaneous Revenue Department of the Board of Revenue.

REV. CIR. Nov. 1891.

Insert the following as Rule 1, section V, (*b*) Tours, page 14 of the Manual:—

1. All Commissioners should be on tour at least four months in every year, and spend at least a fortnight in each district, inspecting each year every Magistrate's and Collector's office in al its branches, every subdivisional office, every registration office and dispensary at district or subdivisional head-quarters, every jail, subsidiary jail or lock-up; also every settlement mentioned in the settlement report of the Director of Land Records and Agriculture, which is under their orders, and so far as possible the summary unprofessional settlements of Government or temporarily-settled estates which are made by the district staff They should pay special attention to the working of the Court Sub-Inspector's office, the regularity of attendance of Honorary Magistrates, the disposal of criminal cases by stipendiary Magistrates, the frequency of remands, the work of the record-room, the certificate department, the land acquisition department, and the tauzi department.

The Commissioners of Orissa and Chota Nagpur should spend more than four months on tour, and should visit each Tributary State under them if possible each year, and at any rate once in two years. The tour of the Commissioner of Chittagong should always include a visit to the Lushai Hills. Tours should not be confined to the cold weather, but should be made in the rains also, specially in Eastern and Central Bengal, and wherever water communication is easy.

Every Divisional Commissioner shall give in his Administration Report an account of the tours of inspection which he and the officers under him have made in the year, showing what places they have visited and what special matters have engaged their attention.

The present Rule 1 should be numbered 1 A, and the words from "Commissioners" to "visit" in the first five lines should be struck out, the following being substituted: "The following is a general sketch of the inspection they are expected to make of district and subdivisional offices."

For Rule 1, section VI, (*b*) Tours, page 18 of the Manual, substitute the following:—

1. *District Magistrates and Collectors and Deputy Commissioners.*—These officers, when in charge of large districts with many

subdivisions, should spend four months on tour annually: for small districts three months will suffice They should inspect each subdivisional office twice a year, looking specially into the working of the branches of work mentioned in the instructoins given in the case of Commissioners. The rest of their tour time should be devoted to making acquaintance with the chief residents in the district and the state of administration in the Mufassal as regards roads, embankments, water communications, markets, ferries, pounds, &c. They should visit each municipality once a year and inspect the municipal office, looking specially into the distribution of work among the Commissioners, the arrangements for registration of births and deaths, and for sanitation, the assessment, collection, and arrears of municipal taxes. They should inspect their own offices twice a year while at head-quarters, carefully examining the work in every branch. Their tours, like those of the Commissioners, should not be confined to the cold weather, but should be partly made during the rains.

The following is a list of the districts which are to be classed as large:—Burdwan, Midnapore, Nadia, Jessore, Murshidabad, Rangpur, Dacca, Backergunge, Mymensingh, Patna, Gaya, Shahabad, Bhagalpur, Sonthal Parganas, Hazaribagh, Lohardaga. The rest fall into the class of small districts, for which three months is to be the minimum period of touring required annually. In the 24-Parganas the tour should be divided between the Collector and the Joint-Magistrate, as it is impossible for the Collector to be absent for three months of the year from his head-quarters.

In rule 13, section VI, page 19 of the Manual for the first four lines *substitute* the words "In making the half-yearly inspections of his office the District Officer should guide."

In the heading of section VIII, page 21 of the Manual, after the words "Deputy Collectors" *add* "and Subdivisional Officers," and *insert* "(*a*) General" at the beginning of the section.

The following is to be inserted as Rule 1, (*b*) Tours, section VIII, page 23 of the Manual:—

"(*b*) TOURS.

1. Subdivisional Officers should be on tour three months in the year, looking chiefly after the mufassal wants of the subdivision.

They also should inspect their own office twice a year in every branch."

No. 10.

THE attention of all Revenue Officers is specially drawn to the following observations recorded in the Government Resolution on the Board's Land Revenue Administration Report for 1890-91 :—

Para. 20. *Realization of Government demands by imprisonment.*—Sir Charles Elliott will take this opportunity of stating his opinion that imprisonment as a compulsory measure of payment should be discouraged, and no officer should order it unless quite satisfied that the defaulter has concealed property. This conclusion and the grounds for it should be entered in the order of imprisonment, and a copy sent to the Commissioner for information in each case. The fact that so many as 63 defaulters served their time, and after all did not pay, shows the futility of the procedure in these cases.

Para. 34. *Inspections by Collectors of their own offices.* * * * The Lieutenant-Governor considers that the gazetted officers of the Subordinate Executive Service should more frequently inspect the departments in their charge. At present it seems to him that they do not sufficiently impress their personality on their subordinates, and that the heads of such offices as the record room, the Nizarat, the Tauzi, the Road Cess Certificate office, &c., receive but little direct guidance and supervision from the Deputy Collectors who are in charge. They should exercise a constant supervision, take the initiative in keeping their establishments fully employed, and not wait for the subordinates to submit matters at their own pleasure. It is for the Deputy Collectors to guide their clerks and muharrirs, and thus facilitate the work of the District Officer.

The Deputy Collectors should inspect the offices in their charge as often as possible. Collectors are requested to see that this duty is not neglected.

No. 11.

WITH reference to the remarks recorded by the Government in paragraph 11 of its Resolution on the Board's Land Revenue Administration Report for 1890-91, Commissioners are requested to see that proper security is always taken from farmers of Government estates.

No. 12.

THE following remarks recorded by His Honour the Lieutenant-Governor on the subject of keeping up the registers generally in English are circulated for the information and guidance of all Revenue Officers:—

"*Registers.*—Of the registers generally, His Honour thinks that they should, as far as possible, all be kept in English, and everything should be done to encourage this practice. Where the existing staff do not understand English, this reform must be delayed till they are replaced by new men, but no recruit should be appointed, and no apprentice retained who does not know English. It has been observed that even muharrirs who know English sometimes keep the registers in Bengali. This should be forbidden."

No. 13.

THE attention of all Revenue Officers is drawn to Rule 19 of Section V (*b*), page 16, and Rule 19 at page 20 of the Revenue Officers' Manual, 1888, regarding the maintenance of an inspection Order Book, as they are found not to be universally observed. The remarks of high inspecting officers, such as the Lieutenant-Governor, the Board of Revenue, and the Commissioner, should be entered in this book, as well as those of the Collector made in his half-yearly inspection. They should be entered on one page only, the other page being reserved for explanations or for notes as to how and when the order is carried out.

2. The attention of officers is also drawn to Register 26—Standing Order Book, on page 147 of the Board's Rules, Miscellaneous Volume, 1888. This register must be kept up at all Subdivisions and Sadar Offices, and regularly examined by Collectors and Commissioners on their tours of inspection, due notice of its contents being taken by them.

No. 14.

THE Lieutenant-Governor having during his tour in Eastern Bengal seen signs in many offices of much irregularity

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in the procedure as to the treatment of disposed of cases, has remarked that "nothing is more essential than strict adherence to two rules: (1) that disposed of cases should not be allowed to lie in the munshikhana more than a fixed time (and, generally speaking, the rule should be that they are to be handed over monthly to the record-room within the first ten days of each month); (2) that when received in the record-room no time should be lost by the record-keeper and his assistants in punching the stamps, examining the contents, comparing the papers in each record with the fly-sheet, entering the record in the register and placing it in its proper shelf and rack. At present there seems to be no mode of checking this, except by hunting about to see whether any files of disposed of records are lying about in the munshikhana or mohafizkhana." The remedy suggested by His Honour is that a register should be kept by the record-keeper, showing the receipt of records by him and his disposal of them. The Board accordingly direct that the following be inserted as Rule 4A in section III, page 8 of the Records Manual, 1888:—

"4A. A register shall be kept by the record-keeper showing the receipt of records by him and his disposal of them. The form of the register is given in E, appendix IV."

FORM E.

(See section III, Rule 4A.)

Register showing the receipt and disposal of records by the Record-keeper.

1	2	3	4	5	6	7
Date of receipt.	Court or department from which received.	Class of cases.	Year and month when disposed of by the Court or department.	Number of records.	Date when registered and shelved.	REMARKS.

2. A glance at column 2 of this register would show the Collector how long it is since any department, such as the Certificate, Tauzi, Partition, Land Registration, &c., has sent in its cases, and would thus warn him of remissness in the munshikhana; and column 6 would show how many records the record-keeper has in his possession without having completed his work. The accumulation of arrears in either part of the Collectorate would thus become difficult.

3. The following register is to be inserted after the particulars under register 41A in chapter VIII, section IV, page 150 of the Board's Rules, 1888.

Register 41B.—Receipt and disposal of records by Record-keeper.

1. Date of receipt.
2. Court or department from which received.
3. Class of cases.
4. Year and month when disposed of by the Court or department.
5. Number of records.
6. Date when registered and shelved.
7. Remarks.

4. In chapter VIII, section III, page 139 of the same Manual, after "41A, Register of records of cases not connected with any estate" *add* "41B, receipt and disposal of records by record-keeper."

No. 15.

THE following remarks recorded by His Honour the Lieutenant-Governor regarding the improvement of the ministerial staff are circulated for the information and guidance of all Revenue Officers. Attention is also drawn to Appendix A, page 71, of the Revenue Officers' Manual, which contains the rules for the employment of apprentices issued two years ago. These rules provide for an examination of candidates in English.

"*Improvement of the ministerial staff.*—The work of the collectorates is much impeded and increased by the want or low standard of education among the ministerial officers. His Honour's attention was attracted to the presence of a number of muharrirs of the old type in several offices—men who do not know English and are accustomed only to the old methods and rates of

work. They necessarily possess some knowledge of the branches in their immediate charge, but this could be attained in a very short time by the better educated young men who are available in hundreds and thousands. Sir Charles Elliott does not wish to increase the pension list unnecessarily, but the general rule should be to get rid of the old muharrirs who do not know English enough to write correctly, as soon as they attain the pensionable age or are incapacitated by ill-health. His Honour trusts and believes that all District Officers know the language of their districts well enough to read the registers when kept in the vernacular, but the latter must take more time and create more difficulties than when kept in English, and the necessity of translating all orders of Government or the Board in order that they may be carried out by a sarishtadar and staff who only know the vernacular is a constant source of delay and wasted power, and often may lead to more serious mischief. The object at which Government aims is to have in every district a staff of clerks who all know enough English to keep registers and carry on correspondence in that language. In some districts it is understood that such a staff already exists, but the Lieutenant-Governor believes that this standard has not been reached in Bihar, Chota Nagpur and Orissa, though it has, perhaps, in parts of Central and Eastern Bengal. At any rate the standard to be aimed at is that of abolishing the vernacular serishta altogether. In all future appointments in Collectors' offices, for the lowest posts, a pass in the Entrance Examination of the Calcutta University might be required as a qualification, and for those carrying higher pay a First Arts pass might be the standard."

2. The Board do not think it practicable to lay down uniform rules, which will be applicable to districts differing so widely from one another as the 24-Parganas and Hooghly on the one hand, and Puri and Singhbhum on the other. Collectors must judge how far they can obtain the services of clerks possessing a sufficient knowledge of English for the salaries fixed in each district to make it advisable to keep all the registers in that language, but the policy of substituting English for Vernacular Registers must be kept steadily in view and adopted wherever practicable.

DECEMBER 1891.

THE HON'BLE SIR H. L. HARRISON, KT.

No. 1.

WITH reference to the Board's Resolution of the 9th December 1891, the following alterations and additions are to be made in the Wards' Manual, 1888.

2. In test VII of the Test Table for Return No. XXXI, which is given in Appendix I, page 94 of the Manual, *substitute* for the words "Is the excess or short-payment" the words "Are the arrear and current payments and the excess and short-payments respectively."

3. In test XIV, page 95, *substitute* for the words "Is the excess or short-collections" the words "Are the arrear and current collections and the excess and short-collections respectively."

4. In Rule 25, Section III, page 46, after the words—

"PART III.—SPECIAL NOTICES OF ESTATES TAKEN IN CHARGE OR RELEASED DURING THE YEAR" *add* THE WORDS—

"PART IV.—SPECIAL NOTICES OF ENCUMBERED ESTATES IN THE CHOTA NAGPUR DIVISION."

5. These orders should be communicated to all Managers of estates.

A. SMITH, ESQ.

No. 2.

IN accordance with the decision of the Comptroller-General, the Accountant-General, Bengal, will no longer watch the levy of contributions on account of pension and leave allowances from officers employed on partition work, which is reckoned as foreign service of the third kind under the Civil Service Regulations. The Board, therefore, direct that henceforth Collectors should

watch these contributions and see that the recoveries are distinctly recorded in the ledger and in the register maintained in their districts under Rule 13 on page 57 of the Butwarra Manual, 1890.

No. 3.

For the note—"*Vide* Appendix IV"—to Rule 7, section 1 of the Stationery Manual, printed at foot of page 2, the following should be substituted :—

"*Vide* Rule 12 of this Section."

DECEMBER 1891.

THE HON'BLE SIR H. L. HARRISON, KT.

No. 4.

WITH the view of ensuring more methodical treatment of certificate cases, the following are added to the miscellaneous rules in Section III of the Certificate Procedure Manual, 1888:—

2. *Add* the following at the end of Rule 14, page 20, of the Manual:—

"He should, however, when delay occurs on the part of managers in applying for further proceedings, call upon them to state whether they wish to proceed further with the certificates, and, if so, to make the requisite application and file lists of property to be attached. Should the managers still fail to push the cases on, he should bring the matter to the notice of the Collector."

3. Similar additions should be made at page 191 of the Wards' Manual, 1888, page 134 of the Cess Manual, 1888, page 106 of the Land Registration and Butwarra Manuals, 1889, of which the Certificate Procedure Manual forms a part.

4. The following rules should be inserted at the end of Section III, page 22, of the Manual:—

Responsibility of Requiring Officer and Certificate Officer for prompt disposal of certificate cases.

"25. The Requiring Officer and Certificate Officer are jointly responsible for the punctual disposal of certificate cases, and are bound to bring to each other's notice and, if necessary, to the notice of the Collector any undue delay. The Requiring Officer is primarily responsible for systematic application for certificates, the prompt disposal of objections when referred to him, the return of the files after such disposal, and the early application for execution, with the details of the property against which the decree is to be enforced. He is also responsible for punctually reporting all payments out of Court as prescribed in Rule 18. Similar responsibility attaches to the Managers of Government and Wards' Estates, except as regards the disposal of objections. The Certificate Officer is responsible

for seeing that no delay occurs in the certificate office, that certificates are promptly made as soon as applied for, objections at once referred to the proper quarter for disposal, and execution ordered as soon as application is made with the necessary information. He must also remind the officer who applied for the certificates when the period of limitation is approaching, and must see that cases are regularly struck off the file when duly satisfied in full or barred by limitation.

Certificate cases to be divided into heads.

26. Certificate cases should be divided into heads, with separate registers, *e.g.*, Road Cess, Wards' Estates, Government Estates, Embankments, Water-rates, &c, with a residuary head of Miscellaneous. No general rule specifying all the heads can be provided for all districts, as where certificates are numerous in any one department it should have a separate register, and where few, they should be included under Miscellaneous. It will, as a rule, be found convenient to have separate registers Nos. 9 and 10 for each head, and in some cases, at the discretion of the Collector, for each large Government or Wards' estate.

Order of disposal.

27. Care should be taken to deal with the cases of each head as far as practicable group by group in the order of institution. The files in each muharrir's charge should, therefore, be, as a rule, sorted and arranged in this order, and be kept in bundles of convenient size, each bundle containing the cases of a quarter, half-year, or year, as the case may be. When the number of cases under any one head is so large that inconvenience will arise from keeping them in the order of institution, the Collector may at his discretion have the files arranged according to the stage reached, the date of institution regulating the order of arrangement of the files at each stage.

Duty of Muharrirs.

28. Each muharrir should keep himself thoroughly informed of the stage which the cases have reached, and submit them punctually to the Certificate Officer immediately the time for passing further orders has arrived; and the orders must be carried out promptly when passed.

Inspection by Certificate Officer.

29. The Certificate Officer should at least once in every week make an inspection of the work in the hands of each muharrir, and satisfy himself that the rules as to systematic disposal of files are

duly observed. He should particularly satisfy himself that the old certificates are not overlooked or neglected.

Final disposal of certificates.

30. When certificates are ready for final disposal, through satisfaction of the demand or otherwise, or are to be struck off, the final order should be passed without delay and the cases at once removed from the pending bundles."

5. Similar addition should be made at page 193 of the Wards' Manual, 1888, page 136 of the Cess Manual, 1888, page 108 of the Land Registration and Butwarra Manuals, 1889.

No. 5.

THE attention of District Officers is drawn to the Government notification of the 3rd November 1891, published at page 948, Part I of the *Calcutta Gazette* of the 4th idem, directing the remittance of landlords' fees under section 12 of the Bengal Tenancy Act to officers in other districts by money-orders, and the payment of commission fees from the permanent advance.

No. 6.

WHEN revaluations of districts under Act IX (B.C.) of 1880 are undertaken, the ordinary Nizarat establishment is not able to deal with the thousands of processes that have to be issued and a special establishment is usually sanctioned by the Board under Section 91 of the Act. Under the provisions of that Section the cost of such special establishment forms a charge against the District Fund. But, under Rule 8, Section VI, page 71 of the Cess Manual, 1888, the cost of the service of cess processes must be paid in advance from the District Road Fund in Court-fees. The District Board have thus to pay twice over, *i.e.*, for the special establishment and again in process-fee stamps, and this has given rise to objections.

2. The Board accordingly represented to the Government the hardship of the case, and recommended that the Government should pay the special establishments as part of the Nizarat establishment and recoup itself from the fees, as it does under Rule 7, Section VI, page 71 of the Cess Manual, 1888. The Government has accepted this recommendation and sanctioned (with retrospective effect in

regard to revaluations actually proceeding) the proposal of the Board to temporarily incorporate with the Collector's Nizarat the revaluation process-serving establishments, so long as they are wanted and maintained, the District Board being required to pay process-fees. The effect of this arrangement will be to give District Boards on whose behalf revaluations are now in progress a claim to a refund of the amounts which they have paid (in addition to process-fees) as salary of the process-serving establishments.

3. The following should be inserted as Rule 10 in Section VI, page 72 of the Cess Manual, 1888:—

Special establishments for the service of revaluation processes.

10. Besides the establishment referred to in Rule 6 above, whenever the Board sanction, under section 91 of the Cess Act, special establishments for the service of revaluation processes, which are too numerous to be dealt with by the ordinary Nizarat staff, these special establishments shall be temporarily incorporated with the Nizarat for such time as they are wanted and maintained, and paid for by the Government, the District Board being required to pay process-fees, as in the case of processes served by the ordinary Nizarat staff.

No. 7.

THE present form of certificate register No. 10, in Section IV, Chapter VIII, page 143 of the Board's Rules, 1888, being defective for purposes of inspection, and the introduction of a new register, which will enable an inspecting officer to see at a glance where delay has occurred in the disposal of a case, being very desirable, the Board prescribe the following, to be substituted for the existing form:—

"*Register* 10.—*Certificates made under the Public Demands Recovery Act, VII (B.C.) of* 1880, *to be kept by the Certificate Officer.*

Note (*a*)—If separate volumes of the register are kept for Road Cess, Wards, &c., it will not be necessary to describe the nature of the claim in column 5, as "Road Cess for the kist of .....&c.," but it will suffice merely to mention the particular kist or instalment. In the volume for Miscellaneous cases, however, the particular department should be mentioned in this column.

Note (*b*)—Process-fees or costs under section 14 of the Act should be shown separately in sub-column (*a*) of column 13.

Note (*c*).—Delays due to appeals should be noted in column 15.

1. Serial number of the year.
2. Serial number of requisition in Register 9 or name of other district from which received.
3. Date of receipt by certificate Officer.
4. Name and address of debtor.
5. Nature of claim.
6. Amount of claim.
7. Date of certificate.
8. Section of Act under which certificate is made.
9. Petition under section 12—
   (*a*) Date of receipt.
   (*b*) Date of forwarding to officer by whom petitions are heard.
   (*c*) Date of return from such officer.
10. Amount of claim decreed on objection, with costs, if any, allowed under section 14.
11. Amount of claim, with costs, if any, under order of Appellate Court.
12. Notice under section 10 and subsequent processes—
   (*a*) Date of issue.
   (*b*) Kind of process, *i.e.*, whether notice under section 10, or warrant of attachment, &c.
13. Realizations—
   (*a*) Amount.
   (*b*) Number of chalan.
   (*c*) Date.
14. Entry of satisfaction by Collector.
15. Remarks.

2. In the same Section and Chapter at page 144 of the Rules *strike out* the instructions under the register.

3. Similar corrections should be made at page 35 of the Certificate Procedure Manual, 1888, page 149 of the Cess Manual, 1888, page 206 of the Wards' Manual, 1888, and page 122 of the Land Registration and Butwarra Manuals, 1889.

4. It will rest with the Collector of each district to decide for what departments separate volumes of Register 10 should be opened, with special reference to the number of cases for each department dealt with annually. Where the number is large it is desirable to have a separate register: for other departments with comparatively few certificates, a single or Miscellaneous register would suffice. In the Miscellaneous register the column for "nature of claim" will specify the department. Each large Government or Wards' estate might also with advantage have a separate register, made to last for several years, facility being thus afforded for ascertaining the working of the estate from year to year, while there will be no necessity to re-copy cases pending at the end of the year into a new page.

5. In addition to the register an order sheet must be maintained for and attached to each case, from which and from the record itself particulars and details which cannot possibly be

provided for in any register kept within working limits can be obtained by inspecting officers. The Board attach much importance to a carefully written order sheet.

No. 8.

THE following is to be added to Rule 4, Section III, page 18 of the Certificate Procedure Manual, 1888:—

"The Legal Remembrancer, on a reference made to him by the Board, has advised that certificates made for rent due to Wards' and Government estates are governed, as regards the question of limitation, by Schedule III, Part III, Act VIII of 1885. Save, therefore, in the special cases mentioned in that Section, no application for execution of a certificate can be received after three years from the date on which the certificate was made, and certificates must be struck off after that period if no execution proceedings are pending. If, however, an application for execution is made before the expiration of the three years, the proceedings for executing the certificate can be carried on after the three years until completion."

A similar addition should be made at page 189 of the Wards' Manual, 1888; page 132 of the Cess Manual, 1888; and page 105 of the Land Registration and Butwarra Manuals, 1889.

No. 9.

UNDER the orders of Government, contained in paragraph 4 of its Resolution on the Board's Land Revenue Report for 1890-91, the following three-fold classification of estates is introduced in lieu of the four-fold classification which now exists:—

I.—Permanently-settled estates.

II.—Temporarily-settled estates, viz.—

(a) those settled for periods with the proprietors;
(b) private estates, leased to farmers for periods;
(c) Government estates, leased to farmers for periods.

III.—Estates held direct by Government, viz.—

(a) those managed for proprietors;
(b) those owned by Government as proprietor.

In preparing in future Returns Nos. X and XLI and the district and divisional land revenue reports, beginning with that for 1891-92, the above classification should be observed. The Superintendent of Stationery will be instructed to supply District Officers with the revised forms of Returns Nos. X and XLI.

2. The statement of demands, collections, and balances will be in this form:—

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
I.—LAND REVENUE DEMANDS, COLLECTIONS, REMISSIONS, AND BALANCES.																					
				DEMAND.			COLLECTIONS.						NET BALANCE.								
CLASSIFICATION OF ESTATES.	Number of estates at the close of	Number of estates at the close of	*Difference.*	Current.	Arrear.	Total.	Credited to Land Revenue. Current.	Ten per cent. deduction for the management and improvement of Government and other estates. Current.	Credited to Land Revenue. Arrear.	Ten per cent. deductions for the management and improvement of Government and other estates. Arrear.	Total.	*Remissions.*	Current.	Arrear.	Total.	Percentage of current collections (columns 8 and 9) on current demand (column 5).	Percentage of arrear collections (columns 10 and 11) on arrear demand (column 6).	Percentage of total collections (column 12) on total demand (column 7).	Sums included in the total demand of the year of which the recovery was in suspense.	Collections made within the year, but not credited in the accounts of the year.	Percentage of total collections (column 12) on total demand (column 7), if the amounts entered in columns 20 and 21 are excluded from the demand and added to the collections, respectively.
1. Permanently-settled estates																					
2. Temporarily-settled estates, viz.—																					
(a) those settled for periods with the proprietors																					
(b) private estates, leased to farms for periods																					
(c) Government estates, leased to farmers for periods . ..																					
3. Estates held direct by Government, viz.—																					
(a) those managed for proprietors ..																					
(b) those owned by Government as proprietors																					
Total ...																					
Advance payment ...																					

In column 2 show the number of estates in the preceding year, in column 3 the number in the year under report.

3. In preparing this statement the principle of showing the real demand of the year and the full amount actually recovered within the year should be carefully observed. No revenue or rent which is not actually due within the year shall be included in column 5. Sums which are recoverable, but the recovery of which was in suspense during the year for any reason, such a pending litigation, enquiry into diluvion, disputes as to rates of rent, &c., will be included in that column, but will also be shown in column 20, with a view to the percentage of collections being calculated on the true recoverable demand of the year, as in column 22. Again, sums paid or collected, but not actually credited in the Treasury before the close of the year, must not be included in columns 8, 10 and 12. Examples of such sums are remittances by money-order from other districts; amounts recovered by the sale of defaulting estates, but kept in deposit with the rest of the sale-proceeds, pending the result of appeals to the Commissioner; rents collected by tahsildars, but not yet remitted to the Treasury, &c. These sums will be entered in column 21 for the purpose of also being taken into account in calculating the percentage in column 22.

4. The items making up the sums entered in columns 20 and 21 should be mentioned in detail in the explanatory notes accompanying the statement.

5. In explaining remissions entered in column 13, large remissions allowed in estates under direct management should be specially mentioned, the reasons for them being stated.

6. In showing the financial results of the estates held under direct management, Commissioners and Collectors are requested to submit with their land revenue reports a subsidiary statement in the following form, showing for each district the establishments entertained for management and their cost and other expenditure, chargeable to the management grants of the estates:—

Districts.	Number of Managers, Sub-Managers or Tahsildars, and their annual salary.	Subordinate establishments and their annual salary.	Other expenditure, such as contingencies and works of improvement, &c.,	Total expenditure. (Three preceding columns).
1	2	3	4	5

In submitting the statement showing the state of collections from khas mahals, the Commissioners and Collectors should add a column showing the percentage of current collections on current demand.

7. With their future reports the Commissioners are requested to submit a statement in the following form, showing the result of appeals to the Board and to the Commissioners on the Revenue side:—

Description of cases.	Remaining from last year.	Instituted during the year.	Total.	Order confirmed	Order reversed or modified.	Remanded for further enquiry.	Struck off.	Appeal rejected.	Total.	Pending.
Appeals of all kinds to the Board against the orders of Commissioners.										
Appeals of all kinds to the Commissioners against the acts or orders of the Collectors or other subordinate officers.										

C. C. STEVENS, ESQ.

No. 10.

THE following form of pass for the transport of liquor from manufacturing outstills to branch shops, issued by the Commissioner of Excise with the Board's approval, should be numbered 137 and included in Appendix A of the Excise Manual, 1891 :—

EXCISE FORM No. 137.

Registered No. of pass _____

Date of issue _____

Name of manufacturing outstill _____

_____

Name of person to whom issued _____

_____

Quantity of liquor allowed daily _____

_____

Name of shop to which liquor is to be taken _____

_____

Period for which pass is issued _____

Date of return of pass _____

Deputy Collector.

EXCISE FORM No. 137.

No.

GENERAL pass granted to _____ for conveyance of liquor from his manufacturing still at _____ in thana _____, and the subdivisions of _____ in the district of _____ to his shop, at _____ in thana _____ and subdivision _____. The route taken shall be _____.

Quantity* not exceeding one gallon of liquor daily or two gallons on every Monday and Saturday in the week.

_____ COLLECTORATE, } (Sealed) (Sd)

The 189 . } *Deputy Collector.*

* The amounts and days may be varied to suit the requirements of the vendor at the discretion of the officer granting the pass.

(Reverse.)

DATE OF DESPATCH.	Quantity despatched.	
	Gals.	Bottles. (Qts.)

(These entries should be filled up by the licensee before despatch on each occasion. A fresh pass is to be obtained when this space is filled up.)

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2. The following form of report of inspection of spirit depôts at subdivisions by Subdivisional Officers, prescribed in the Board's Circular Order No. 7 of July 1891, should be numbered 139 and included in Appendix A of the Manual, 1891 :—

BOARD'S EXCISE FORM No. 139.

Form of inspection of the country spirit depôt No. at in the district of by on the

1. (*a*) Describe the nature of the depôt, and (*b*) state whether it is secure, (*c*) is it in sight of the treasury guard?

2. When was the depôt built and at what cost?

3. What repairs have since been executed and at what cost?

4. If guarded by excise peons, does the depôt clerk record each man's turn of duty every morning?

5. Are the peons all physically fit for their work? Have any of them been criminally punished, or dismissed from any other department of Government service?

6. How many licenses are there for storing liquor in the depôt?

7. Is liquor conveyed to the depôt in watertight wooden casks at the cost and on the responsibility of the distiller?

8. (*a*) Is every consignment protected by a pass granted by the officer in charge of the distillery and containing the quantity and strength of the liquor and the other particulars specified in section 18 of Act VII (B.C.) of 1878? (*b*) Does every cask bear a ticket securely attached to it showing these particulars?

9. (*a*) Is the mouth of every cask securely fastened and sealed with the seal of the distillery officer and stamped? (*b*) Are these impressions broken or tampered with on the road?

10. Is a copy of the pass sent direct by post to the officer in charge of the depôt the day before the consignment leaves the distillery.

11. (*a*) Is every consignment placed in charge of a suitable escort guard? (*b*) Is halt made in places other than those prescribed by the Collector?

12. When the consignment reaches the depôt, does the Subdivisional Officer, or some other officer duly empowered in this behalf by the Collector, examine in the presence of the distiller or his agent the seals, measure and test the liquor in each vessel on comparison with the entries in the ticket attached to it, as well as with those in the pass accompanying the consignment, and note the results in the prescribed registers?

13. (*a*) Is the depôt store-room provided with Chubbs' locks? (*b*) By whom are the keys kept? (*c*) Where is the duplicate Chubbs' key?

14. Is the duty always paid into the treasury before the issue of liquor?

15. Are the contents of the different casks mixed, watered down or tampered with in any way before being issued?

16. Does the Subdivisional Officer superintend the issue of liquor when he is at head-quarters, and on return from tour, does he examine the stock immediately to see that the liquor has not been tampered with?

17. Is every entry of issue initialled by him?

18. In what language are the registers kept?

19. Is register No. 44 (old No. 17) regularly kept?

20. Is a copy of the entries in form No. 45 (old No. 18) daily forwarded by post to the Excise Deputy Collector?

21. Does Form No. 46 (old No, 19) show the issues to each retail licensee?

22. Is a copy of register No. 50 (old No. 22) punctually submitted every month by the depôt clerk through the Subdivisional Officer to the Collector of the district?

23. Does the Subdivisional Officer make up an account for each vendor every month to ascertain that he has taken sufficient liquor to cover his expenses and is not obtaining an illicit supply?

24. When was the depôt last inspected by—

(*a*) The Collector.

(*b*) The Subdivisional Officer.

(*c*) The Excise Deputy Collector.

25. Does the quantity and strength of the spirits in stock correspond with the accounts of quantities received and issued?

26. When was stock last taken, and by whom?

27. From what date have the accounts now been compared with the stock in hand?

28. What security has been taken from the depôt clerk?

No. 11.

THE following note should be inserted as a second note in column 11 of table III of Return No. XXIII:—

NOTE 2.—The particular section, *viz.*, 37 or 38, of the Indian Stamp Act, I of 1879, under which each case shown in this table is dealt with, should be noted in this column.

The necessary correction should be made in the form on page 135 of the Board's Stamp Manual, 1889.

2. The Board have instructed the Superintendent of Stationery to supply revised forms embodying the above correction when the present stock of forms for this return has been exhausted. In the meantime Revenue Officers are requested to note the correction in manuscript in the existing forms when submitting the return.

A. C.—Reg. No. 3832J—100—23-11-94.